



City of Hercules

Baywood Landscaping and Lighting

Assessment District No. 2004-1

Fiscal Year 2026-27

Engineer's Report

April 28, 2026

Prepared by

**FRANCISCO
AND ASSOCIATES**

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CITY OF HERCULES

**BAYWOOD
LANDSCAPING AND LIGHTING
ASSESSMENT DISTRICT No. 2004-1**

FISCAL YEAR 2026-27

CITY COUNCIL MEMBERS AND STAFF

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Mayor

Alexander Walker-Griffin
Vice Mayor

Tiffany Grimsley
Council Member

Dion Bailey
Council Member

Dilli Bhattarai
Council Member

Patrick Tang
Interim City Manager

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City Attorney

Eibleis Melendez
City Clerk

Edwin Gato
Finance Director

Glenn Dombeck
Public Works Director

Francisco & Associates
Assessment Engineer

ENGINEER'S REPORT


CITY OF HERCULES

**BAYWOOD
LANDSCAPING AND LIGHTING
ASSESSMENT DISTRICT No. 2004-1**

FISCAL YEAR 2026-27

The undersigned respectfully submits the enclosed Engineer's Report as directed by the City Council.

Dated: April 10, 2026

By 

Eduardo R. Espinoza, P.E.
RCE No. 83709

I HEREBY CERTIFY that the enclosed Engineer's Report, together with the Assessment Roll and Assessment Diagram thereto attached was filed with me on the _____ day of _____ 2026.

Eibleis Melendez, City Clerk
City of Hercules
Contra Costa County, California

By _____

I HEREBY CERTIFY that the enclosed Engineer's Report, together with the Assessment Roll and Assessment Diagram, thereto attached, was approved and confirmed by the City Council of the City of Hercules, Contra Costa County, California, on the _____ day of _____ 2026.

Eibleis Melendez, City Clerk
City of Hercules
Contra Costa County, California

By _____

SECTION I

INTRODUCTION

Background Information

The land which lies within the boundaries of the Vesting Tentative Map for Subdivision 8599, (known hereafter as “Baywood”) was formerly assessed as vacant commercial land, designated as Zone 5C within City of Hercules Landscaping and Lighting Assessment District No. 83-2 (LLAD 83-2). Baywood was required to install landscaping, streetlighting, park and recreational improvements as a condition of approval of the development. The Baywood improvements are distinct from other improvements within the existing LLAD 83-2 and require a higher level of maintenance. In April of 2004 an assessment ballot was mailed to the property owners within the boundaries of Baywood on the matter of detaching the subject property from the existing LLAD 83-2, forming the Baywood Landscaping and Lighting Assessment District No. 2004-1 (the “District”), approving a maximum amount of individual maintenance assessments for future years and authorizing an index by which the stated maximum amount of individual maintenance assessments could be increased in future years without the need for an assessment ballot procedure otherwise required by Section 4 of Article XIID for an “increased assessment.”

The City Council adopted Resolution 04-035 on April 13, 2004. This resolution detached Baywood from LLAD 83-2, formed the District, levied the first annual assessment and authorized the City Council to annually adjust assessment rates according to the index as set forth in the Engineer’s Report. The index defined in the Engineer’s Report is the change in the Bay Area’s Annual Consumer Price Index (CPI) for the previous calendar year.

At the April 27, 2021 Council Meeting, the City Council approved the use of a Promissory Note which authorized an inter-fund loan from the City’s General Fund Reserves to the District. The inter-fund loan provided up-front funding for the costs associated with the removal and replacement of trees benefitting the properties within the District. The loan has a zero-interest rate with no pre-payment penalty and will be repaid in a maximum of ten annual installments with assessment revenue generated through the District from FY 2021-22 through FY 2030-31. The term of the loan commenced on July 1, 2021 and will expire July 1, 2031.

Current Annual Administration

As required by the 1972 Act, this Report describes the improvements to be constructed, operated, maintained and serviced by the District for FY 2026-27, provides an estimated budget for the District and lists the proposed assessments to be levied upon each assessable lot or parcel within the District.

The Hercules City Council may amend the method of assessment from time to time in order to apportion the costs in relation to the special benefits being received. However, any increase in the assessments from the prior year, other than the annual increase from the CPI adjustment, will be subject to the applicable requirements of Proposition 218.

The Hercules City Council will hold a Public Hearing on June 23, 2026, to provide an opportunity for any interested person to be heard. At the conclusion of the public hearing the City Council may adopt a resolution confirming the levy of assessments as originally proposed. Following the adoption of this resolution, the Final Assessor's Roll will be prepared and filed with the Contra Costa County Auditor's Office, to be included on the FY 2026-27 tax roll.

Payment of the assessment for each parcel will be made in the same manner and at the same time as payments are made for property taxes. All funds collected through the assessment must be placed in a special fund and can only be used for the purposes stated within this Report.

SECTION II

**ENGINEER'S REPORT
PREPARED PURSUANT TO THE PROVISIONS OF THE
LANDSCAPING AND LIGHTING ACT OF 1972
SECTION 22500 THROUGH 22679
OF THE CALIFORNIA STREETS AND HIGHWAYS CODE**

CITY OF HERCULES

**BAYWOOD
LANDSCAPING AND LIGHTING
ASSESSMENT DISTRICT No. 2004-1**

FISCAL YEAR 2026-27

Pursuant to the Landscaping and Lighting Act of 1972 (Part 2 Division 15 of the Streets and Highways Code of the State of California, commencing with Section 22500), and in accordance with the Resolution of Intention, being Resolution No. _____ adopted by the City Council of the City of Hercules on April 28, 2026, I, Eduardo R. Espinoza, the duly appointed Engineer of Work, Assessment Engineer for the City of Hercules Baywood Landscaping and Lighting Assessment District No. 2004-1 (the "District") submit the following Report, consisting of Section I (Introduction), and this, Section II, which consists of five (5) parts as follows:

PART A: PLANS AND SPECIFICATIONS

This part describes the improvements maintained by the District. Plans and specifications for the improvements on file in the Office of the Director of Public Works of the City of Hercules, and are incorporated herein by reference.

PART B: ESTIMATE OF COST

This part contains an estimate of the cost of the proposed improvements to be maintained for FY 2026-27, including incidental costs and expenses in connection therewith. The estimate is attached hereto, and is on file in the Office of the Director of Public Works of the City of Hercules.

PART C: ASSESSMENT DISTRICT DIAGRAM

This part incorporates a Diagram of the District showing the exterior boundaries of the District, the boundaries of any zones within the District and the lines and dimensions of each lot or parcel of land within the District. This Diagram has been prepared by the Engineer of Work and is on file in the Office of the Director of Public Works of the City of Hercules.

The lines and dimension of each lot or parcel within the District are those lines and dimensions shown on the maps of the Contra Costa County Assessor for the year when this Report was prepared. The Assessor's maps and records are incorporated by reference herein and made a part of this Report.

PART D: METHOD OF APPORTIONMENT OF ASSESSMENTS

This part describes the method of apportionment of assessments, based upon each parcel's land use classification within the District in proportion to the estimated special benefits to be received.

PART E: PROPERTY OWNER LIST & ASSESSMENT ROLL

This part contains a list of the Contra Costa County Assessor's Parcel numbers, and the amount to be assessed upon the benefited lands within the District. The Assessment Roll is filed in the Office of the City Clerk of the City of Hercules and is incorporated in this Report. The list is keyed to the records of the Contra Costa County Assessor, which are incorporated herein by reference.

PART A

PLANS AND SPECIFICATIONS

The facilities that have been constructed within the District boundaries, and those which may be subsequently constructed, will be operated, maintained and serviced as generally described below:

The park landscaping and streetlighting improvements to be maintained by the District are shown on the preliminary Landscape Plans for Baywood prepared by Melvin Lee Associates, dated October 2003, and the final landscape plans submitted, which plans are available for review in the Office of the Director of Public Works and are incorporated into this report by reference. Areas to be maintained are located within rights of way, which are dedicated to the public on the subdivision final maps. An "Improvements Diagram" is included in Appendix "A" of this report. This diagram shows the improvements and maintenance services to be funded by the District. The areas indicated on the improvements diagram to be maintained by the Homeowners Association or "HOA" have not been dedicated to the public and are not funded by District assessments.

The "Neighborhood" improvements to be maintained are defined as landscaping and lighting improvements along public streets and parkways and the medians within the development. Improvements to be maintained include trees, shrubs, vines, ground cover, turf, and streetlights. The services to be provided include but are not limited to litter and debris removal, graffiti abatement, irrigation system adjustment, maintenance and repairs; landscape structure repairs and painting; pruning, staking, fertilizing, plant replacement and restoration; weed control; erosion control; trimming of vegetation and removal of debris in the area.

The "City-wide" improvements to be maintained and paid for by Baywood property owners are generally defined as arterial/major roadway landscape and lighting maintenance. Improvements to be maintained include trees, shrubs, vines, ground cover, turf, and streetlights. The services to be provided include but are not limited to litter and debris removal, graffiti abatement, irrigation system adjustment, maintenance and repairs; landscape structure repairs and painting; pruning, staking, fertilizing, plant replacement and restoration; weed control; erosion control; trimming of vegetation and removal of debris in the area.

Improvements means one or any combination of the following: the installation or planting of landscaping, the installation or construction of statuary, fountains, and other ornamental structures and facilities; the installation or construction of public lighting facilities; the installation or construction of any facilities which are appurtenant to any of the foregoing or which are necessary or convenient for the maintenance or servicing thereof, including, but not limited to, grading, clearing, removal of debris, the installation

or construction of curbs, gutters, walls, sidewalks, or paving, or water, irrigation, drainage, or electrical facilities; the maintenance or servicing, or both, of any of the foregoing; the acquisition of any existing improvement otherwise authorized pursuant to this section.

Maintenance means the furnishing of services and materials for the ordinary and usual operations, maintenance and servicing of the landscaping, streetlighting, public park and recreational facilities and appurtenant facilities, including repair, removal or replacement of all or part of any of the landscaping, streetlighting, public park, sidewalks, and recreational facilities or appurtenant facilities; providing for the life, growth, health and beauty of the landscaping, including cultivation, irrigation, trimming, spraying, fertilizing and treating for disease or injury; the removal of trimmings, rubbish, debris and other solid waste; and the cleaning, sandblasting, and painting of walls and other improvements to remove or cover graffiti.

Servicing means the furnishing of water for the irrigation of the landscaping and the maintenance of any streetlighting facilities or appurtenant facilities and the furnishing of electric current or energy, gas or other illuminating agent for the streetlighting, public park and recreational facilities or appurtenant facilities.

Incidental expenses associated with the improvements including, but not limited to: the cost of preparation of the report, including plans, specifications, estimates, diagram, and assessment; the costs of printing, advertising, and the publishing, posting and mailing of notices; compensation payable to the County for collection of assessments; compensation of any engineer or attorney employed to render services; any other expenses incidental to the construction, installation, or maintenance and servicing of the improvements; costs associated with any elections held for the approval of a new or increased assessment; any expenses incidental to the issuance of bonds or notes pursuant to Section 22662.5 of the Landscape and Lighting Act of 1972.

PART B

ESTIMATE OF COST

The 1972 Act provides that the total cost of installation, construction, operation, maintenance and servicing of landscaping, streetlighting and park and recreational facilities can be recovered by the District. Maintenance can include the repair and replacement of existing facilities, including graffiti removal. Servicing can include electrical and associated costs from a public utility. Incidental expenses, including administration of the District, engineering fees, legal fees, printing, posting and mailing of notices and all other costs associated with the annual collection process can also be included.

The 1972 Act requires that a special fund be set up for the revenues and expenditures of the District. Funds raised by the assessments shall be used only for the purpose as stated herein.

The operation, maintenance and servicing costs for FY 2026-27 are summarized on the following page. These cost estimates were provided by the City of Hercules.

TABLE 1

LANDSCAPING AND LIGHTING DISTRICT NO. 2004-1 (BAYWOOD) INCOME AND EXPENSE FISCAL YEAR 2026-27	
REVENUES	
Assessments	\$179,905
Public Agency Assessments	\$7,286
General Benefit Contribution	<u>\$3,426</u>
TOTAL REVENUES:	\$190,618
ESTIMATED ANNUAL EXPENDITURES	
Personnel	\$53,331
Transfer for Arterials/Major Roads L&L Maintenance	\$3,084
Landscaping, Open Space, and Associated Repairs	\$46,902
Tree Trimming	\$14,000
Electricity and Streetlight Repairs	\$4,488
Landscape and Facilities Water	\$36,050
Assessment Engineering Cost	\$3,445
Incidental / Direct Admin Cost	\$12,774
County Fees	<u>\$311</u>
TOTAL ANNUAL EXPENDITURES:	\$174,386
CAPITAL IMPROVEMENT PROJECTS (CIP)	
Tree Replacement (10-year loan repayment)*	\$14,700
Other Capital Improvement Projects	<u>\$0</u>
TOTAL CIP EXPENDITURES:	\$14,700
TOTAL EXPENDITURES	
TOTAL ANNUAL AND CIP EXPENDITURES:	\$189,086
FUND BALANCE INFORMATION	
Beginning Balance - Projected July 1, 2026	\$96,601
FY 2026-27 Reserve Collection Increase/(Decrease)	<u>\$1,532</u>
Ending Balance - Projected June 30, 2027	\$98,133
Recommended Operating Reserves	\$94,543
Available Operating Reserves	\$94,543
Available Capital Reserves	\$3,590
DISTRICT STATISTICS	
Total Parcels	81
Total Parcels Levied	80
Total Equivalent Residential Units (ERU)	81.159
Maximum Levy per Benefit Unit	\$3,023.30
Applied Levy per Benefit Unit	\$2,306.49

*Please refer to Appendix D for the detailed loan repayment schedule.

*All parcels in the City pay their share of special benefit conferred to property on a per ERU basis for costs related to the City's Arterials/Major Roads landscaping and streetlighting improvements. The FY 2026-27 estimated budget for the City's Arterial/Major Roads landscaping and streetlighting improvements is approximately \$396,000 and the transfer amounts for Arterials/Major Roads landscaping and lighting are based on an allocation to each parcel of \$38.00/ERU.

PART C

ASSESSMENT DISTRICT DIAGRAM

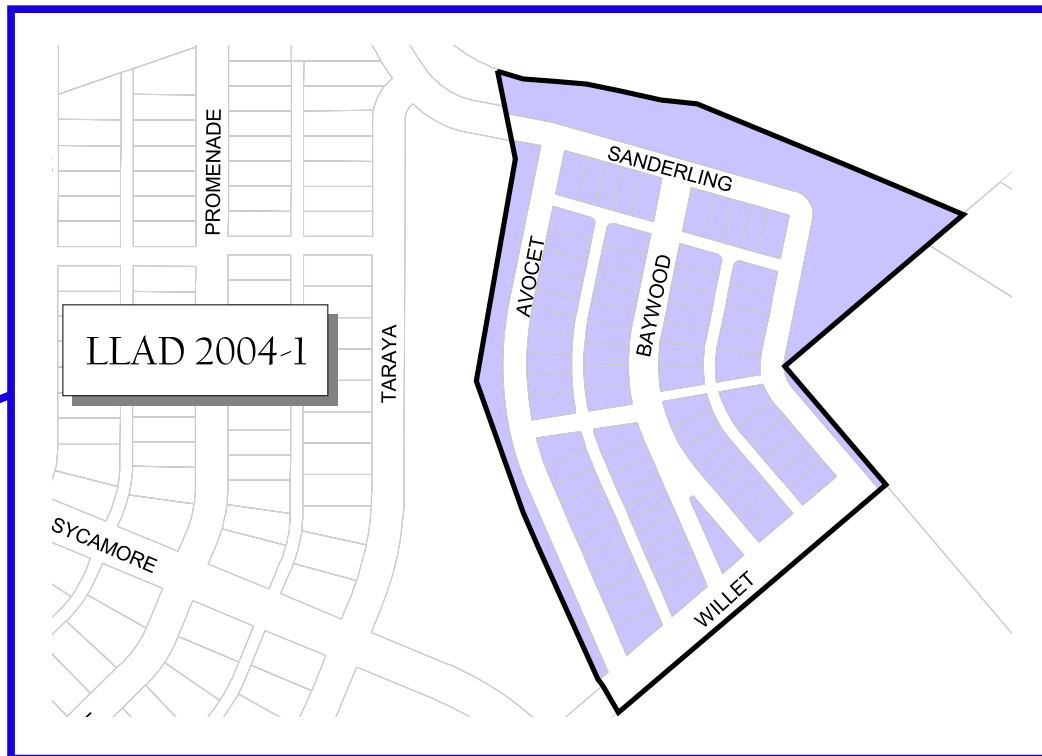
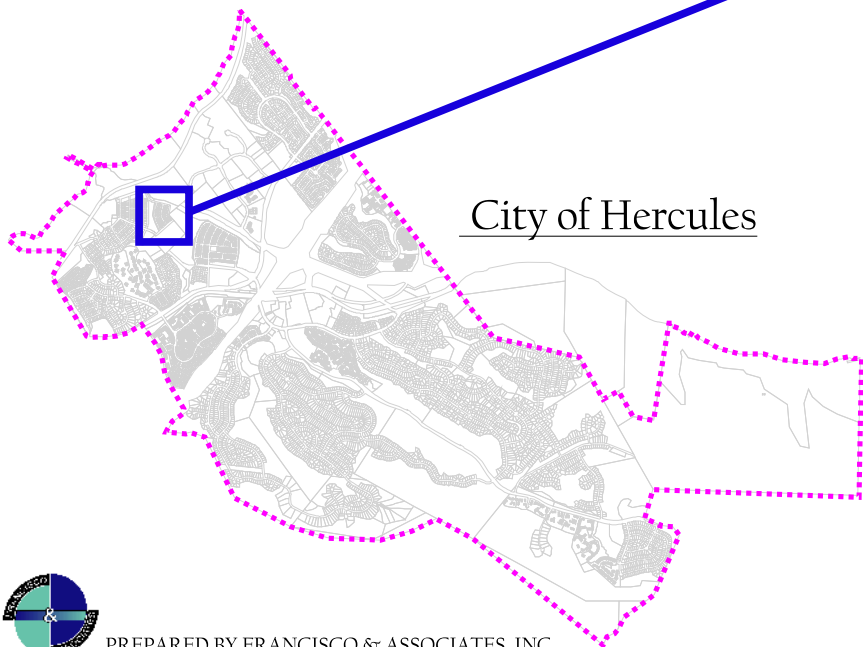
The boundaries of the District are contiguous with the boundaries of Subdivision 8599. The lines and dimensions of each parcel within the District are those lines and dimensions shown on the maps of the Contra Costa County Assessor for the year in which this Report was prepared and are incorporated by reference herein and made part of this Report.

A reduced copy of the Assessment Diagram is shown on the following page.

CITY OF HERCULES LANDSCAPING & LIGHTING DISTRICT ASSESSMENT DIAGRAM LLAD 2004-1

LEGEND

- Parcels located within the LLAD 2004-1
- LLAD 2004-1 Boundary
- Basemap
- City Limit



PART D

METHOD OF APPORTIONMENT OF ASSESSMENTS

INTRODUCTION

Part 2 of Division 15 of the Streets and Highways Code, the Landscaping and Lighting Act of 1972, permits the establishment of assessment districts by Agencies for the purpose of providing certain public improvements, which include the operation, maintenance and servicing of landscaping, streetlighting and park and recreational facilities.

Section 22573 of the Landscaping and Lighting Act of 1972 requires that maintenance assessments must be levied according to special benefit, rather than according to assessed value. This Section states:

“The net amount to be assessed upon lands within an assessment district may be apportioned by any formula or method which fairly distributes the net amount among all assessable lots or parcels in proportion to the estimated benefit to be received by each such lot or parcel from the improvements.

The determination of whether a lot or parcel will benefit from the improvements shall be made pursuant to the Improvement Act of 1911 (Division 7 (commencing with Section 5000)) [of the Streets and Highways Code, State of California].”

Because assessments are levied on the basis of special benefit, they are not considered a tax, and therefore, are not governed by Article XIII A of the California Constitution.

The Act permits the designation of zones of benefit within any individual assessment district if “by reason of variations in the nature, location, and extent of the improvements, the various areas will receive different degrees of benefit from the improvements” (Sec. 22574).

Article XIID provided that publicly owned properties must be assessed unless there is clear and convincing evidence that those properties receive no special benefit from the assessment. Exempted from the assessment would be the areas of public streets, public avenues, public lanes, public roads, public drives, public courts, public alleys, public easements and rights-of-ways, public greenbelts and public parkways, and that portion of public property that is not developed and used for business purposes similar to private residential, commercial, industrial and institutional activities.

GENERAL BENEFIT

Under Article XIID of the State Constitution (Proposition 218) general benefit is not assessable to the property owners within the assessment district. The different various types of general benefit associated with this district are described below:

Neighborhood Improvements: It is anticipated that there will be minimal flow through traffic within the in-tract neighborhood streets associated with LLAD No. 2004-1. However, there is a possibility for pedestrians and vehicles to access a destination outside of the development through the in-tract streets and therefore the in-tract streetlighting and landscape improvements provide a minimal general benefit to the public-at-large or to the parcels outside of LLAD 2004-1. Based on the industry standard for comparable neighborhoods, 2% of the annual cost to operate and maintain the in-tract streetlighting and landscape improvements is considered to be a general benefit.

Arterial/Major Roads Landscape and Lighting Maintenance: The arterial/major roadways allow residents to easily access all areas of the City and provide a clear benefit to all properties in the City. Therefore, landscape and lighting maintenance costs associated with the arterial/major roads are spread proportionately to all parcels in the City. The roads that fall into this category are John Muir Parkway, San Pablo Avenue, Refugio Valley Road, Sycamore Avenue, and Willow Avenue. Although these roads are mostly utilized by people coming to and from Hercules, there is some general benefit that can be attributed to flow through traffic generated from properties outside of City limits. Based on an initial circulation analysis, it is estimated that an average of 6% of traffic on these roads can be attributed to flow through traffic. The City will conduct a study to better estimate the percentage of flow through traffic.

SPECIAL BENEFIT

Most of the improvements to be serviced and maintained by the assessment district have been constructed as a condition of approval of Baywood and are of special benefit to the various parcels of land within this development. These special benefits are summarized below.

Streetlighting: Streetlighting is critical for public safety. Well-maintained streetlighting provides security to the adjacent properties by deterring crime and allowing Hercules police the ability to identify and control suspicious and criminal activity. It allows for safe pedestrian and vehicular traffic flow and circulation by improving the ability of pedestrians and motorists to see and to enter and exit property, which helps reduce night time accidents resulting in lower police, fire and paramedic costs to the City and its residents. Streetlighting also increases the promotion of business during nighttime hours in the case of commercial property.

Landscaped Streetscapes and Roadway Medians: The District keeps the City's landscaped streetscapes and roadway medians well-groomed and irrigated which enhances property values throughout the City. These services include, landscape maintenance, plant replacement, irrigation, tree pruning, and litter control. Some of the special benefits properties receive from well-maintained landscaping include:

- The aesthetic value of green space;
- Improved aesthetic appeal of nearby parcels;
- Enhanced adaptation of the urban environment within the natural environment;
- Improved erosion control;
- Improved dust and debris control;
- Reduced air pollution;
- Enhanced sense of pride within the development and community.

Open Space Cleanup and Graffiti Abatement

Miscellaneous improvements such as the removal of litter, debris, and graffiti are of special benefit to each property within the District.

The special benefits received by these may best be evaluated in terms of the property devaluation that would occur if the District maintenance activities were suspended or terminated. The resultant reduction in the quality of life could be significant. In contrast to the current conditions, one could find streets without lights, parks parched from lack of water, hillsides littered with debris, unkempt community facilities with graffiti and traffic medians overtaken by weeds. The resulting loss to property in terms of the desirability of the City of Hercules as a place to live and work would be obvious. Clearly the continuation of the City's maintenance effort is of special benefit to each property owner within the District.

ASSESSMENT METHODOLOGY

The total operation, maintenance and servicing costs for the landscaping, streetlighting and public park and recreational facilities are apportioned in accordance with the methodology stated herein. The method for spreading the costs to each parcel is based on an Equivalent Residential Unit (ERU) factor.

1. Residential Property

Neighborhood Improvements. All of the parcels in the District are residential parcels. Although the individual parcel size, building square footage and population for each parcel may vary from parcel to parcel the benefit received is approximately the same from the improvements. Even though a residential parcel may have more building square footage than another it does not necessarily mean that the larger

home receives a greater benefit. Therefore one (1) residential parcel shall be equal to one (1) ERU.

2. Vacant (Unimproved) Land

This underlying benefit of parks and recreation facilities, public landscaping weed abatement and streetlighting accrues to the land and relates to the permanent nature of certain improvements. The maintenance effort is of benefit to all land within the District. The minimum level of maintenance required to preserve street landscaping, lighting, park and recreation facilities in the District is estimated to be 25% of the required for build-out maintenance cost. Accordingly, the estimated benefit received by an unimproved parcel of land with in an approved development potential is 25% of that received by an improved parcel, equal in size. This assumes that unimproved land will have no use of the facilities.

Therefore, vacant (unimproved) land is assessed at 25% of the developed ERU rate for the property.

3. Public Properties

City parks benefit from the neighborhood services provided by the neighborhood in which they are located. The benefit received is closely related to the improved frontage and not the area of the lot or the building. If one assumes that the depth of a standard lot in the City is 100 feet, the number of ERU's corresponding to this frontage benefit would be equal to the street frontage of the park or recreation facility times 100 feet divided by 8,485, the average size of a SFR in Hercules. This same frontage benefit analysis is used for other public properties in the City of Hercules. Therefore, improved public properties are assigned ERUs using the following formula:

$$\text{Lot Frontage} \times 100 / 8,485 = \text{ERUs}$$

Open space in residential neighborhoods may be seen to benefit from the safety provided to the land by streetlighting but not from other user related services. The ERU for public open space are therefore estimated to be equal to the parcel frontage times 100 feet of lot depth times 25% divided by 8,485. Therefore, open space parcels are assigned ERUs using the following formula:

$$\text{Lot Frontage} \times 100 / 8,485 \times 25\% = \text{ERUs}$$

However, Lot Frontage x 100 cannot exceed the actual area of the parcel.

4. Exempt Parcels

Certain properties do not benefit from landscaping, lighting, park and recreational improvements and have not been assessed. City parks, recreational facilities and open space do not benefit from the features, which are the subject of the assessment. These properties on the other hand may benefit from the neighborhood

landscaping and lighting services provided in the neighborhoods in which they are located. Public streets and right of ways do not benefit from landscaping and lighting improvements or from park and recreation facilities. Railroad right of ways and pipeline easements or fee strips generally does not benefit. The assessments for the special benefits received by common areas are included in the assessment for the residential units with which they are associated. Common areas themselves are not assessed.

CALCULATION OF ASSESSMENTS

The costs shown in Table 1 Part B, Estimate of Cost, has been distributed among the various parcels of land within the assessment district in accordance with the rationale described above to determine the applied assessment rate. The applied assessment rate is then multiplied by each parcel’s assigned ERUs to derive the annual assessment for that parcel.

Assessments for properties owned by public agencies are listed in Appendix “B”. Assessments for all parcels are listed in Appendix “C”. The total ERUs and the applied assessment rates are shown in Table 1, Part B, Estimate of Cost. The following table shows the FY 2026-27 assessments for various land use classifications:

Classification	FY 2026-27 Maximum Assessment		FY 2026-27 Applied Assessment	
Single-Family Residential Parcel	\$3,023.30	per lot	\$2,306.49	per lot
Vacant Single-Family Residential Parcel	\$755.83	per lot	\$576.62	per lot

CPI INCREASE

The City can levy assessments every year up to the maximum assessment, which is increased by the annual change in the Consumer Price Index (CPI), San Francisco Bay Region All Urban Consumers. The applicable increase in the maximum assessment for FY 2026-27 is 2.48%.

MAXIMUM ASSESSMENT

For any given fiscal year, the amount of the assessment will not exceed the maximum amounts established in this Report, as adjusted by the CPI increase described above unless a special proceeding is conducted and affirmed according to law.

DURATION OF ASSESSMENTS

Assessments will be levied in perpetuity unless otherwise determined by City Council.

PART E

PROPERTY OWNER LIST & ASSESSMENT ROLL

A list of names and addresses of the owners of all parcels, and the description of each parcel within the District is shown on the last equalized Secured Property Tax Roll of the Contra Costa County Assessor, which by reference is hereby made a part of this Report.

This list is keyed to the Assessor's Parcel Numbers as shown on the Assessment Roll, which includes the proposed amount of assessments for FY 2026-27 apportioned to each lot or parcel. The Assessment Roll is on file in the Office of the City Clerk of the City of Hercules and is shown in this Report as Appendix "C".

The total proposed assessment for FY 2026-27 is \$187,191.64.

APPENDIX "A"
IMPROVEMENTS DIAGRAM

LLAD NO. 2004-1 MAINTENANCE IMPROVEMENT DIAGRAM



**APPENDIX “B”
PUBLIC PROPERTY ASSESSMENTS**

**CITY OF HERCULES
BAYWOOD LANDSCAPING
AND LIGHTING DISTRICT NO. 2004-1**

**PUBLIC PROPERTY ASSESSMENTS
FY 2026-27**

APN	Owner/Use	Location	Units	Acres	ERU	Neighborhood Amount
404650079	City/Park	SANDERLING	0	1.904	2.444	\$5,637.06
404650080	City/Open Space	AVOCET	0	0.557	0.715	\$1,649.14
Total:			0	2.461	3.159	\$7,286.20

APPENDIX "C"
ASSESSMENT ROLL

**CITY OF HERCULES
BAYWOOD LANDSCAPE
AND LIGHTING DISTRICT NO. 2004-1**

ASSESSMENT ROLL
FISCAL YEAR 2026-27

Assessor's Parcel Number	Neighborhood Amount	Assessor's Parcel Number	Neighborhood Amount
404650001	\$2,306.48	404650055	\$2,306.48
404650002	\$2,306.48	404650056	\$2,306.48
404650003	\$2,306.48	404650057	\$2,306.48
404650004	\$2,306.48	404650058	\$2,306.48
404650005	\$2,306.48	404650059	\$2,306.48
404650006	\$2,306.48	404650060	\$2,306.48
404650007	\$2,306.48	404650061	\$2,306.48
404650008	\$2,306.48	404650062	\$2,306.48
404650009	\$2,306.48	404650063	\$2,306.48
404650010	\$2,306.48	404650064	\$2,306.48
404650011	\$2,306.48	404650065	\$2,306.48
404650012	\$2,306.48	404650066	\$2,306.48
404650013	\$2,306.48	404650067	\$2,306.48
404650014	\$2,306.48	404650068	\$2,306.48
404650015	\$2,306.48	404650069	\$2,306.48
404650016	\$2,306.48	404650070	\$2,306.48
404650017	\$2,306.48	404650071	\$2,306.48
404650018	\$2,306.48	404650072	\$2,306.48
404650019	\$2,306.48	404650073	\$2,306.48
404650020	\$2,306.48	404650074	\$2,306.48
404650021	\$2,306.48	404650075	\$2,306.48
404650022	\$2,306.48	404650076	\$2,306.48
404650023	\$2,306.48	404650077	\$2,306.48
404650024	\$2,306.48	404650078	\$2,306.48
404650025	\$2,306.48	404650079	\$5,637.06
404650026	\$2,306.48	404650080	\$1,649.14
404650027	\$2,306.48		
404650028	\$2,306.48		
404650029	\$2,306.48		
404650030	\$2,306.48		
404650031	\$2,306.48		
404650032	\$2,306.48		
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404650042	\$2,306.48		
404650043	\$2,306.48		
404650044	\$2,306.48		
404650045	\$2,306.48		
404650046	\$2,306.48		
404650047	\$2,306.48		
404650048	\$2,306.48		
404650049	\$2,306.48		
404650050	\$2,306.48		
404650051	\$2,306.48		
404650052	\$2,306.48		
404650053	\$2,306.48		
404650054	\$2,306.48		
			\$187,191.64

**APPENDIX “D”
LOAN REPAYMENT SCHEDULE**

LLAD 2004-1 (Baywood)¹		
Fiscal Year	Balance Owed at Beginning of FY	Transfer to General Fund
FY 2021-22	\$147,000.00	\$14,700.00
FY 2022-23	\$132,300.00	\$14,700.00
FY 2023-24	\$117,600.00	\$14,700.00
FY 2024-25	\$102,900.00	\$14,700.00
FY 2025-26	\$88,200.00	\$14,700.00
FY 2026-27	\$73,500.00	\$14,700.00
FY 2027-28	\$58,800.00	\$14,700.00
FY 2028-29	\$44,100.00	\$14,700.00
FY 2029-30	\$29,400.00	\$14,700.00
FY 2030-31	\$14,700.00	\$14,700.00
FY 2031-32	\$0.00	\$0.00

¹Repayment schedule for loan from General Fund for tree replacement.



City of Hercules

Bayside Landscaping and Lighting

Assessment District No. 2005-1

Fiscal Year 2026-27

Engineer's Report

April 28, 2026

Prepared by

**FRANCISCO
AND ASSOCIATES**

Where Innovative Strategies
Fund Tomorrow's Communities

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CITY OF HERCULES

**BAYSIDE
LANDSCAPING AND LIGHTING
ASSESSMENT DISTRICT No. 2005-1**

FISCAL YEAR 2026-27

CITY COUNCIL MEMBERS AND STAFF

Chris Kelley
Mayor

Alexander Walker-Griffin
Vice Mayor

Tiffany Grimsley
Council Member

Dion Bailey
Council Member

Dilli Bhattarai
Council Member

Patrick Tang
Interim City Manager

Christie Crowl
City Attorney

Eibleis Melendez
City Clerk

Edwin Gato
Finance Director

Glenn Dombeck
Public Works Director

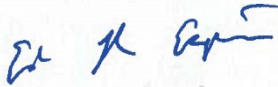
Francisco & Associates
Assessment Engineer

ENGINEER'S REPORT
CITY OF HERCULES
BAYSIDE
LANDSCAPING AND LIGHTING
ASSESSMENT DISTRICT No. 2005-1

FISCAL YEAR 2026-27

The undersigned respectfully submits the enclosed Engineer's Report as directed by the City Council.

Dated: April 10, 2026

By 

Eduardo R. Espinoza, P.E.
RCE No. 83709

I HEREBY CERTIFY that the enclosed Engineer's Report, together with the Assessment Roll and Assessment Diagram thereto attached was filed with me on the _____ day of _____ 2026.

Eibleis Melendez, City Clerk
City of Hercules
Contra Costa County, California

By _____

I HEREBY CERTIFY that the enclosed Engineer's Report, together with the Assessment Roll and Assessment Diagram, thereto attached, was approved and confirmed by the City Council of the City of Hercules, Contra Costa County, California, on the _____ day of _____ 2026.

Eibleis Melendez, City Clerk
City of Hercules
Contra Costa County, California

By _____

SECTION I INTRODUCTION

Background Information

The land which lies within the boundaries of the Vesting Tentative Map for Subdivision 8764, (known hereafter as “Bayside”) was formerly assessed as vacant commercial land, designated as Zone 5C within City of Hercules Landscaping and Lighting Assessment District No. 83-2 (LLAD 83-2). Bayside was required to install landscaping, streetlighting, park and recreational improvements as a condition of approval of the development. The Bayside improvements are distinct from other improvements within the existing LLAD 83-2 and require a higher level of maintenance.

The City Council adopted a Resolution in March, 2005, which detached Bayside from LLAD 83-2, formed the District, levied the first annual assessment and authorized the City Council to annually adjust assessment rates according to the index as set forth in the Engineer’s Report. The index defined in the Engineer’s Report is the change in the San Francisco Bay Area’s Annual Consumer Price Index – All Urban Consumers (CPI) for the previous calendar year.

Current Annual Administration

As required by the 1972 Act, this Report describes the improvements to be constructed, operated, maintained and serviced by the District for FY 2026-27, provides an estimated budget for the District and lists the proposed assessments to be levied upon each assessable lot or parcel within the District.

The Hercules City Council may amend the method of assessment from time to time in order to apportion the costs in relation to the special benefits being received. However, any increase in the assessments from the prior year, other than the annual increase from the CPI adjustment, will be subject to the applicable requirements of Proposition 218.

The Hercules City Council will hold a Public Hearing on June 23, 2026 to provide an opportunity for any interested person to be heard. At the conclusion of the public hearing the City Council may adopt a resolution confirming the levy of assessments as originally proposed. Following the adoption of this resolution, the Final Assessor’s Roll will be prepared and filed with the Contra Costa County Auditor’s Office, to be included on the FY 2026-27 tax roll.

Payment of the assessment for each parcel will be made in the same manner and at the same time as payments are made for property taxes. All funds collected through the assessment must be placed in a special fund and can only be used for the purposes stated within this Report.

SECTION II

ENGINEER'S REPORT

**PREPARED PURSUANT TO THE PROVISIONS OF THE
LANDSCAPING AND LIGHTING ACT OF 1972
SECTION 22500 THROUGH 22679
OF THE CALIFORNIA STREETS AND HIGHWAYS CODE**

CITY OF HERCULES

**BAYSIDE
LANDSCAPING AND LIGHTING
ASSESSMENT DISTRICT No. 2005-1**

FISCAL YEAR 2026-27

Pursuant to the Landscaping and Lighting Act of 1972 (Part 2 Division 15 of the Streets and Highways Code of the State of California, commencing with Section 22500), and in accordance with the Resolution of Intention, being Resolution No. _____ adopted by the City Council of the City of Hercules on April 28, 2026, I, Eduardo R. Espinoza, the duly appointed Engineer of Work, Assessment Engineer for the City of Hercules Bayside Landscaping and Lighting Assessment District No. 2005-1 (the "District") submit the following Report, consisting of Section I (Introduction), and this, Section II, which consists of five (5) parts as follows:

PART A: PLANS AND SPECIFICATIONS

This part describes the improvements maintained by the District. Plans and specifications for the improvements are on file in the Office of the Director of Public Works of the City of Hercules, and are incorporated herein by reference.

PART B: ESTIMATE OF COST

This part contains an estimate of the cost of the proposed improvements to be maintained for FY 2026-27, including incidental costs and expenses in connection therewith. The estimate is attached hereto, and is on file in the Office of the Director of Public Works of the City of Hercules.

PART C: ASSESSMENT DISTRICT DIAGRAM

This part incorporates a Diagram of the District showing the exterior boundaries of the District, the boundaries of any zones within the District and the lines and dimensions of each lot or parcel of land within the District. This Diagram has been prepared by the Engineer of Work and is on file in the Office of the Director of Public Works of the City of Hercules.

The lines and dimension of each lot or parcel within the District are those lines and dimensions shown on the maps of the Contra Costa County Assessor for the year when this Report was prepared. The Assessor's maps and records are incorporated by reference herein and made a part of this Report.

PART D: METHOD OF APPORTIONMENT OF ASSESSMENTS

This part describes the method of apportionment of assessments, based upon each parcel's land use classification within the District in proportion to the estimated special benefits to be received.

PART E: PROPERTY OWNER LIST & ASSESSMENT ROLL

This part contains a list of the Contra Costa County Assessor's Parcel numbers, and the amount to be assessed upon the benefited lands within the District. The Assessment Roll is filed in the Office of the City Clerk of the City of Hercules and is incorporated in this Report. The list is keyed to the records of the Contra Costa County Assessor, which are incorporated herein by reference.

PART A

PLANS AND SPECIFICATIONS

The facilities that have been constructed within the District boundaries, and those which may be subsequently constructed, will be operated, maintained and serviced as generally described below:

The park landscaping and streetlighting improvements to be maintained by the District are shown on the improvement plans for Bayside prepared by the developer which plans are available for review in the Office of the Director of Public Works and are incorporated into this report by reference. Areas to be maintained are located within rights of way, which are dedicated to the public on the subdivision final maps. The areas that are to be maintained by the Homeowners Association or "HOA" have not been dedicated to the public and are not funded by District assessments.

The improvements are more specifically described as the 0.67-acre Bayside neighborhood park and the public streetlights within the boundaries of the District.

The "Neighborhood" improvements to be maintained are defined as the neighborhood park and lighting improvements within the development. Improvements to be maintained include trees, shrubs, vines, ground cover, turf, park improvements and streetlights. The services to be provided include but are not limited to litter and debris removal, graffiti abatement, irrigation system adjustment, maintenance and repairs; landscape structure repairs and painting; pruning, staking, fertilizing, plant replacement, and restoration; weed control; erosion control; trimming of vegetation and removal of debris in the area.

The "City-wide" improvements to be maintained and paid for by Bayside property owners are generally defined as arterial/major roadway landscape and lighting maintenance. Improvements to be maintained include trees, shrubs, vines, ground cover, turf, and streetlights. The services to be provided include but are not limited to litter and debris removal, graffiti abatement, irrigation system adjustment, maintenance and repairs; landscape structure repairs and painting; pruning, staking, fertilizing, plant replacement and restoration; weed control; erosion control; trimming of vegetation and removal of debris in the area.

Improvements means one or any combination of the following: the installation or planting of landscaping, the installation or construction of statuary, fountains, and other ornamental structures and facilities; the installation or construction of public lighting facilities; the installation or construction of any facilities which are appurtenant to any of the foregoing or which are necessary or convenient for the maintenance or servicing thereof, including, but not limited to, grading, clearing, removal of debris, the installation or construction of curbs, gutters, walls, sidewalks, or paving, or water, irrigation, drainage,

or electrical facilities; the maintenance or servicing, or both, of any of the foregoing; the acquisition of any existing improvement otherwise authorized pursuant to this section.

Maintenance means the furnishing of services and materials for the ordinary and usual operations, maintenance and servicing of the landscaping, streetlighting, public park and recreational facilities, and appurtenant facilities, including repair, removal or replacement of all or part of any of the landscaping, streetlighting, public park, sidewalks, and recreational facilities or appurtenant facilities; providing for the life, growth, health, and beauty of the landscaping, including cultivation, irrigation, trimming, spraying, fertilizing and treating for disease or injury; the removal of trimmings, rubbish, debris and other solid waste; and the cleaning, sandblasting, and painting of walls and other improvements to remove or cover graffiti.

Servicing means the furnishing of water for the irrigation of the landscaping and the maintenance of any streetlighting facilities or appurtenant facilities and the furnishing of electric current or energy, gas or other illuminating agent for the streetlighting, public park and recreational facilities or appurtenant facilities.

Incidental expenses associated with the improvements including, but not limited to: the cost of preparation of the report, including plans, specifications, estimates, diagram, and assessment; the costs of printing, advertising, and the publishing, posting and mailing of notices; compensation payable to the County for collection of assessments; compensation of any engineer or attorney employed to render services; any other expenses incidental to the construction, installation, or maintenance and servicing of the improvements; any expenses incidental to the issuance of bonds or notes pursuant to Section 22662.5; costs associated with any elections held for the approval of a new or increased assessment.

PART B

ESTIMATE OF COST

The 1972 Act provides that the total cost of installation, construction, operation, maintenance and servicing of landscaping, streetlighting and park and recreational facilities can be recovered by the District. Maintenance can include the repair and replacement of existing facilities, including graffiti removal. Servicing can include electrical and associated costs from a public utility. Incidental expenses, including administration of the District, engineering fees, legal fees, printing, posting and mailing of notices and all other costs associated with the annual collection process can also be included.

The 1972 Act requires that a special fund be set up for the revenues and expenditures of the District. Funds raised by the assessments shall be used only for the purpose as stated herein. A contribution by the City of Hercules may be made to reduce assessments, as the City Council deems appropriate. Any balance remaining on July 1 must be carried over to the next fiscal year unless the funds are being accumulated for future capital improvements and operating reserves.

The operation, maintenance and servicing costs for FY 2026-27 are summarized on the following page. These cost estimates were provided by the City of Hercules.

TABLE 1

LANDSCAPING AND LIGHTING DISTRICT NO. 2005-1 (BAYSIDE) INCOME AND EXPENSE FISCAL YEAR 2026-27	
REVENUES	
Assessments	\$170,296
Public Agency Assessments	\$1,086
General Benefit Contribution	<u>\$3,048</u>
TOTAL REVENUES:	\$174,429
ESTIMATED ANNUAL EXPENDITURES	
Personnel	\$37,532
Transfer for Arterials/Major Roads L&L Maintenance	\$21,861
Landscaping, Open Space, and Associated Repairs	\$61,710
Tree Trimming	\$0
Electricity and Streetlight Repairs	\$16,497
Landscape and Facilities Water	\$23,469
Assessment Engineering Cost	\$3,445
Incidental / Direct Admin Cost	\$9,111
County Fees	<u>\$618</u>
TOTAL ANNUAL EXPENDITURES:	\$174,243
CAPITAL IMPROVEMENT PROJECTS (CIP)	
Tree Replacement	\$0
Other Capital Improvement Projects	<u>\$0</u>
TOTAL CIP EXPENDITURES:	\$0
TOTAL EXPENDITURES	
TOTAL ANNUAL AND CIP EXPENDITURES:	\$174,243
FUND BALANCE INFORMATION	
Beginning Balance - Projected July 1, 2026	\$168,139
FY 2026-27 Reserve Collection Increase/(Decrease)	<u>\$186</u>
Ending Balance - Projected June 30, 2027	\$168,325
Recommended Operating Reserves	\$87,122
Available Operating Reserves	\$87,122
Available Capital Reserves	\$81,203
DISTRICT STATISTICS	
Total Parcels	526
Total Parcels Levied	483
Total Equivalent Residential Units (ERU)	575.300
Maximum Levy per Benefit Unit	\$297.90
Applied Levy per Benefit Unit	\$297.90

*All parcels in the City pay their share of special benefit conferred to property on a per ERU basis for costs related to the City's Arterials/Major Roads landscaping and streetlighting improvements. The FY 2026-27 estimated budget for the City's Arterial/Major Roads landscaping and streetlighting improvements is approximately \$396,000 and the transfer amounts for Arterials/Major Roads landscaping and lighting are based on an allocation to each parcel of \$38.00/ERU.

PART C

ASSESSMENT DISTRICT DIAGRAM

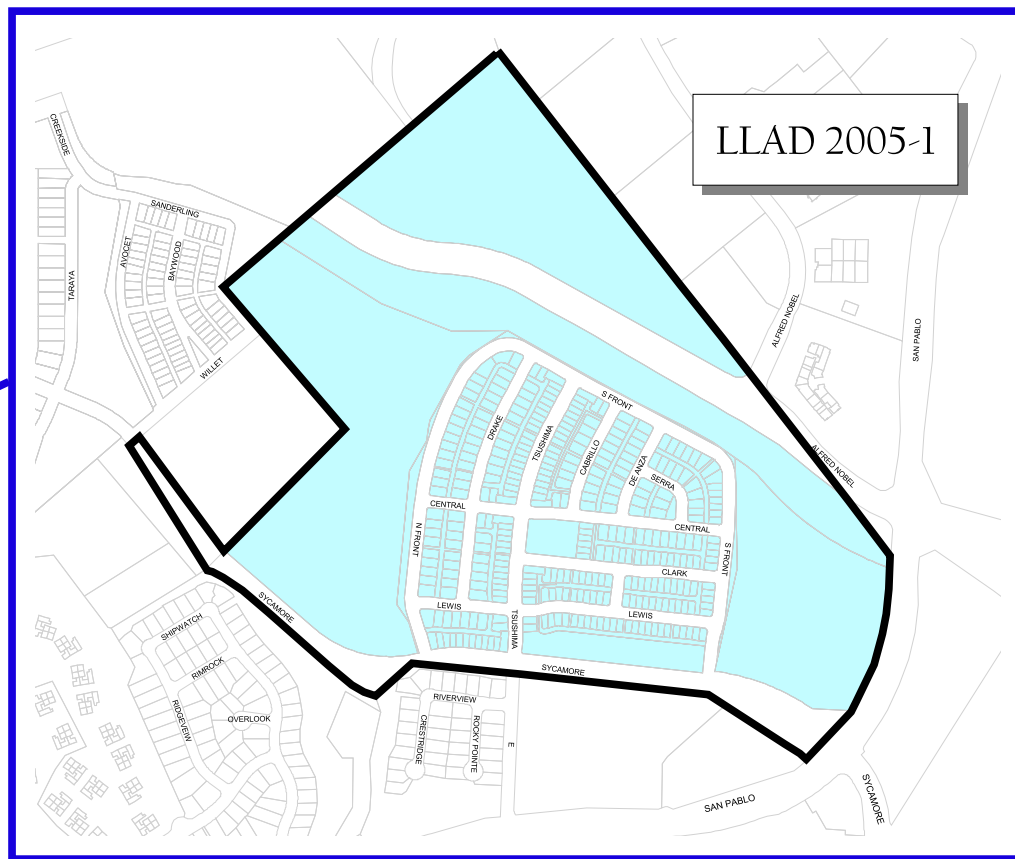
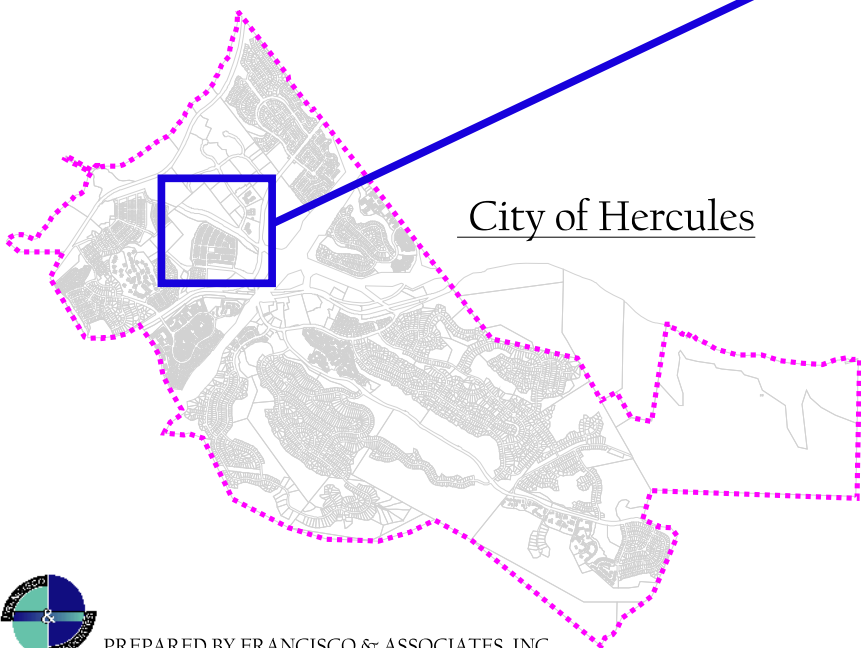
The boundaries of the District are contiguous with the boundaries of Subdivision 8764. The lines and dimensions of each parcel within the District are those lines and dimensions shown on the maps of the Contra Costa County Assessor for the year in which this Report was prepared and are incorporated by reference herein and made part of this Report.

A reduced copy of the Assessment Diagram is shown on the following page.

CITY OF HERCULES LANDSCAPING & LIGHTING DISTRICT ASSESSMENT DIAGRAM LLAD 2005-1

LEGEND

- Parcels located within the LLAD 2005-1
- LLAD 2005-1 Boundary
- Basemap
- City Limit



PART D

METHOD OF APPORTIONMENT OF ASSESSMENTS

INTRODUCTION

Part 2 of Division 15 of the Streets and Highways Code, the Landscaping and Lighting Act of 1972, permits the establishment of assessment districts by Agencies for the purpose of providing certain public improvements, which include the operation, maintenance and servicing of landscaping, streetlighting and park and recreational facilities.

Section 22573 of the Landscaping and Lighting Act of 1972 requires that maintenance assessments must be levied according to special benefit, rather than according to assessed value. This Section states:

“The net amount to be assessed upon lands within an assessment district may be apportioned by any formula or method which fairly distributes the net amount among all assessable lots or parcels in proportion to the estimated benefit to be received by each such lot or parcel from the improvements.

The determination of whether a lot or parcel will benefit from the improvements shall be made pursuant to the Improvement Act of 1911 (Division 7 (commencing with Section 5000)) [of the Streets and Highways Code, State of California].”

Because assessments are levied on the basis of special benefit, they are not considered a tax, and therefore, are not governed by Article XIII A of the California Constitution.

The Act permits the designation of zones of benefit within any individual assessment district if “by reason of variations in the nature, location, and extent of the improvements, the various areas will receive different degrees of benefit from the improvements” (Sec. 22574).

Article XIID provided that publicly owned properties must be assessed unless there is clear and convincing evidence that those properties receive no special benefit from the assessment. Exempted from the assessment would be the areas of public streets, public avenues, public lanes, public roads, public drives, public courts, public alleys, public easements and rights-of-ways, public greenbelts and public parkways, and that portion of public property that is not developed and used for business purposes similar to private residential, commercial, industrial, and institutional activities.

GENERAL BENEFIT

Under Article XIID of the State Constitution (Proposition 218) general benefit is not assessable to the property owners within the assessment district. The different various types of general benefit associated with this district are described below:

Neighborhood Improvements: It is anticipated that there will be minimal flow through traffic within the in-tract neighborhood streets associated with LLAD No. 2005-1. However, there is a possibility for pedestrians and vehicles to access a destination outside of the development through the in-tract streets and therefore the in-tract streetlighting and landscape improvements provide a minimal general benefit to the public-at-large or to the parcels outside of LLAD 2005-1. Based on the industry standard for comparable neighborhoods, 2% of the annual cost to operate and maintain the in-tract streetlighting and landscape improvements is considered to be a general benefit.

Arterial/Major Roads Landscape and Lighting Maintenance: The arterial/major roadways allow residents to easily access all areas of the City and provide a clear benefit to all properties in the City. Therefore, landscape and lighting maintenance costs associated with the arterial/major roads are spread proportionately to all parcels in the City. The roads that fall into this category are John Muir Parkway, San Pablo Avenue, Refugio Valley Road, Sycamore Avenue, and Willow Avenue. Although these roads are mostly utilized by people coming to and from Hercules, there is some general benefit that can be attributed to flow through traffic generated from properties outside of City limits. Based on an initial circulation analysis, it is estimated that an average of 6% of traffic on these roads can be attributed to flow through traffic. The City will conduct a study to better estimate the percentage of flow through traffic.

SPECIAL BENEFIT

Most of the improvements to be serviced and maintained by the assessment district have been constructed as a condition of approval of Bayside and are of special benefit to the various parcels of land within this development. These special benefit are summarized below.

Streetlighting: Streetlighting is critical for public safety. Well-maintained streetlighting provides security to the adjacent properties by deterring crime and allowing Hercules police the ability to identify and control suspicious and criminal activity. It allows for safe pedestrian and vehicular traffic flow and circulation by improving the ability of pedestrians and motorists to see and to enter and exit property, which helps reduce night time accidents resulting in lower police, fire and paramedic costs to the City and its residents. Streetlighting also increases the promotion of business during nighttime hours in the case of commercial property.

Landscaped Streetscapes and Roadway Medians: The District keeps the City’s landscaped streetscapes and roadway medians well-groomed and irrigated which enhances property values throughout the City. These services include, landscape maintenance, plant replacement, irrigation, tree pruning, and litter control. Some of the special benefits properties receive from well-maintained landscaping include:

- The aesthetic value of green space;
- Improved aesthetic appeal of nearby parcels;
- Enhanced adaptation of the urban environment within the natural environment;
- Improved erosion control;
- Improved dust and debris control;
- Reduced air pollution;
- Enhanced sense of pride within the development and community.

Parks and Recreational Facilities: The District provides landscape and recreational facility maintenance at Bayside Park which enhances property values within the District. These services include, landscape maintenance, playground equipment cleaning and replacement, irrigation, tree pruning, plant replacement and litter control.

Open Space Cleanup and Graffiti Abatement

Miscellaneous improvements such as the removal of litter, debris, and graffiti are of special benefit to each property within the District.

The special benefits received by these may best be evaluated in terms of the property devaluation that would occur if the District maintenance activities were suspended or terminated. The resultant reduction in the quality of life could be significant. In contrast to the current conditions, one could find streets without lights, parks parched from lack of water, hillsides littered with debris, unkempt community facilities with graffiti and traffic medians overtaken by weeds. The resulting loss to property in terms of the desirability of the City of Hercules as a place to live and work would be obvious. Clearly the continuation of the City’s maintenance effort is of special benefit to each property owner within the District.

The City’s maintenance effort, referred to as the “improvements”, is divided into two distinct categories, Neighborhood and Arterial/Major Roadway Improvements and City-wide Park Improvements. These categories of improvements are described as follows:

ASSESSMENT METHODOLOGY

The total operation, maintenance and servicing costs for the landscaping, streetlighting and public park and recreational facilities are apportioned in accordance with the methodology stated herein. The method for spreading the costs to each parcel is based on an Equivalent Residential Unit (ERU) factor.

1. Single-Family Residences

Neighborhood Improvements. Although the individual parcel size, building square footage and population for each parcel may vary from parcel to parcel the benefit received is approximately the same from the improvements. Even though a residential parcel may have more building square footage than another it does not necessarily mean that the larger home receives a greater benefit. Therefore one (1) residential parcel shall be equal to one (1) ERU.

2. Multi-Family Residential / Deed-Restricted Affordable Housing Units

The special benefit received by Multi-family Residential (MFR) units (including condominiums) may be determined by comparing them to SFRs. Benefits per dwelling unit are observed to be greater for SFR units than for MFR units. MFR units receive decreased benefits per dwelling unit from the improvements in terms of property benefit because the number of units supporting the fixed improvements is larger than for SFR detached units. On the other hand MFR units receive increased benefits from parks and recreation facilities. The Urban Land Institute has established a series of land use intensity ratings, which indicate the smaller units require more public open space and recreational areas per unit than do SFR parcels.

An average SFR lot in the City of Hercules has approximately 6,000 sq. ft. One can assume the average building area of a SFR unit will be 2,300 square feet and MFR unit to be 900 square feet. Based upon density studies for neighboring communities, it is reasonable to assume that SFR and MFR will have 3 and 2 persons per unit, respectively. It is reasonable to assume that a vacant lot will require 25% the maintenance effort for an improved (occupied) lot. The remaining 75% of the benefit may be said to be related to parcel use. Equivalent Residential Units (ERU) for MFR units are calculated as follows:

$$\text{Relative Benefits} = \frac{0.25 (\text{Lot Area} / \text{Person})}{(\text{SFR Lot Area} / \text{Person})} + \frac{0.75 (\text{Bldg. Area} / \text{Person})}{(\text{SFR Bldg. Area} / \text{Person})}$$

Assume MFR = 2,600 SF_{Lot} / Unit
 900 SF_{Bldg.} / Unit
 2.0 Persons per Unit

Assume SFR = 6,000 SF_{Lot} / Unit
 2,300 SF_{Bldg.} / Unit
 3.0 Persons per Unit

$$\text{Benefit} = \frac{0.25 (2,600 / 2)}{(6,000 / 3)} + \frac{0.75 (900 / 2)}{(2,300 / 3)}$$

MFR Benefit = 0.16 + 0.44 = 0.60 ERU

Deed-restricted affordable housing units, by virtue of the non-profit use to which they have been indefinitely committed, are deprived from receiving comparable economic benefit from district improvements. Therefore, deed-restricted affordable housing units

will be assessed at 50% of the assessment for MFR units, reflecting this reduced special benefit, or = $0.60 \times 50\% = 0.30$ ERU per unit. There are currently no MFR units in the District that have been classified as deed-restricted affordable housing.

3. Commercial Property

Use of a commercial property is measured in terms of whether or not a parcel has been improved (built upon) or not. If a structure exists then the parcel is perceived to benefit from user benefits afforded the parcel by landscaping and lighting improvements as well as the benefits to the underlying land. Therefore, improved commercial properties are assessed one (1) ERU per acre of land.

4. Vacant (Unimproved) Land

This underlying benefit of parks and recreation facilities, public landscaping weed abatement and streetlighting accrues to the land and relates to the permanent nature of certain improvements. The maintenance effort is of benefit to all land within the District. The minimum level of maintenance required to preserve street landscaping, lighting, park and recreation facilities in the District is estimated to be 25% of the required for build-out maintenance cost. Accordingly, the estimated benefit received by an unimproved parcel of land within an approved development potential is 25% of that received by an improved parcel, equal in size. This assumes that unimproved land will have no use of the facilities. Therefore, vacant (unimproved) land is assessed at 25% of the developed ERU rate for the property.

5. Public Properties

City parks benefit from the neighborhood services provided by the neighborhood in which they are located. The benefit received is closely related to the improved frontage and not the area of the lot or the building. If one assumes that the depth of a standard lot in the City is 100 feet, the number of ERU's corresponding to this frontage benefit would be equal to the street frontage of the park or recreation facility times 100 feet divided by 8,485, the average size of a SFR in Hercules. This same frontage benefit analysis is used for other public properties in the City of Hercules. Therefore, improved public properties are assigned ERUs using the following formula:

$$\text{Lot Frontage} \times 100 / 8,485 = \text{ERUs}$$

Open space in residential neighborhoods may be seen to benefit from the safety provided to the land by streetlighting but not from other user related services. The ERU for public open space are therefore estimated to be equal to the parcel frontage times 100 feet of lot depth times 25% divided by 8,485. Therefore, open space parcels are assigned ERUs using the following formula:

$$\text{Lot Frontage} \times 100 / 8,485 \times 25\% = \text{ERUs}$$

However, Lot Frontage x 100 cannot exceed the actual area of the parcel.

6. Exempt Parcels

Certain properties do not benefit from landscaping, lighting, park and recreational improvements and have not been assessed. City parks, recreational facilities and open space do not benefit from the features, which are the subject of the assessment. These properties on the other hand may benefit from the neighborhood landscaping and lighting services provided in the neighborhoods in which they are located. Public streets and right of ways do not benefit from landscaping and lighting improvements or from park and recreation facilities. Railroad right of ways and pipeline easements or fee strips generally do not benefit. The assessments for the special benefits received by common areas are included in the assessment for the residential units with which they are associated. Common areas themselves are not assessed.

CALCULATION OF ASSESSMENTS

The costs shown in Table 1 Part B, Estimate of Cost, has been distributed among the various parcels of land within the assessment district in accordance with the rationale described above to determine the applied assessment rate. The applied assessment rate is then multiplied by each parcel’s assigned ERUs to derive the annual assessment for that parcel. Assessments for all parcels are listed in Appendix “C”. The total ERUs and the applied assessment rates are shown in Table 1, Part B, Estimate of Cost. The following table shows the FY 2026-27 assessments for residential land use classifications:

Classification	FY 2026-27 Maximum Assessment	FY 2026-27 Applied Assessment
Single-Family Residence	\$297.90 per lot	\$297.90 per lot
Vacant Single-Family	\$74.48 per lot	\$74.48 per lot
Multi-Family Residential	\$178.74 per unit	\$178.74 per unit
Deed-Restricted Affordable Housing Unit	\$89.37 per unit	\$89.37 per unit

There is one mixed use residential/commercial parcel (APN 404-020-096) within the District. This parcel has approximately 13,000 square feet of commercial building area and 147 Multi-Family housing units. Therefore, for purposes of deriving the assessment, one-third (1/3) of the parcel area has been attributed to the commercial enterprise. The residential portion of the assessment will be calculated using the number of units.

Commercial – 1.87 acres / 3 = 0.623 acres - Neighborhood 0.623 ERUs
 Multi-Family Units – 147 units x 0.60 per unit - Neighborhood 88.200 ERUs

Assessment = (88.823 ERUs) x \$297.90 = \$26,460.36

CPI INCREASE

The City can levy assessments every year up to the maximum assessment, which is increased by the annual change in the Consumer Price Index (CPI), San Francisco Bay Region All Urban Consumers. The applicable increase in the maximum assessment for FY 2026-27 is 2.48%.

MAXIMUM ASSESSMENT

For any given fiscal year, the amount of the assessment will not exceed the maximum amounts established in this Report, as adjusted by the CPI increase described above unless a special proceeding is conducted and affirmed according to law.

DURATION OF ASSESSMENTS

Assessments will be levied in perpetuity unless otherwise determined by City Council.

PART E

PROPERTY OWNER LIST & ASSESSMENT ROLL

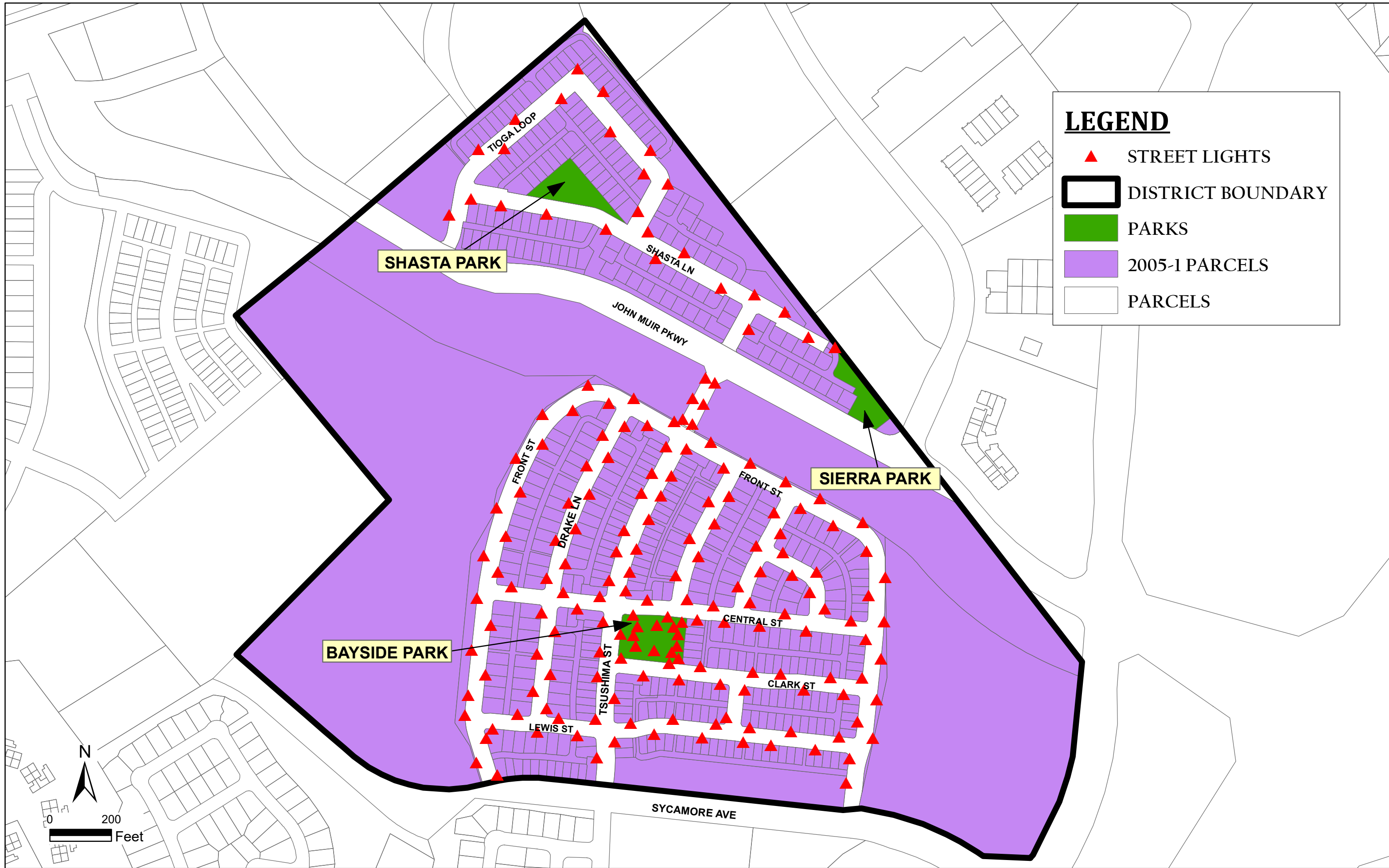
A list of names and addresses of the owners of all parcels, and the description of each lot or parcel within the District is shown on the last equalized Secured Property Tax Roll of the Contra Costa County Assessor, which by reference is hereby made a part of this Report.

This list is keyed to the Assessor's Parcel Numbers as shown on the Assessment Roll, which includes the proposed amount of assessments for FY 2026-27 apportioned to each lot or parcel. The Assessment Roll is on file in the Office of the City Clerk of the City of Hercules and is shown in this Report as Appendix "C".

The total proposed revenue from assessments for FY 2026-27 is \$171,381.84.

APPENDIX "A"
IMPROVEMENTS DIAGRAM

LLAD NO. 2005-1 NEIGHBORHOOD MAINTENANCE IMPROVEMENT DIAGRAM



APPENDIX "B"
PUBLIC PROPERTY ASSESSMENTS

**CITY OF HERCULES
 BAYSIDE LANDSCAPING
 AND LIGHTING DISTRICT NO. 2005-1**

**PUBLIC PROPERTY ASSESSMENTS
 FY 2026-27**

APN	Owner/Use	Location	Units	Acres	ERU	Neighborhood Amount
404700173	City/Park	TSUSHIMA	0	0.710	3.645	\$1,085.84
Total:			0	0.710	3.645	\$1,085.84

APPENDIX "C"
ASSESSMENT ROLL

**CITY OF HERCULES
BAYSIDE LANDSCAPE
AND LIGHTING DISTRICT NO. 2005-1**

ASSESSMENT ROLL
FISCAL YEAR 2026-27

Assessor's Parcel Number	Neighborhood Amount	Assessor's Parcel Number	Neighborhood Amount	Assessor's Parcel Number	Neighborhood Amount
404020096	\$26,460.36	404690054	\$297.90	404690108	\$297.90
404690001	\$297.90	404690055	\$297.90	404690109	\$297.90
404690002	\$297.90	404690056	\$297.90	404690110	\$297.90
404690003	\$297.90	404690057	\$297.90	404690111	\$297.90
404690004	\$297.90	404690058	\$297.90	404690112	\$297.90
404690005	\$297.90	404690059	\$297.90	404690113	\$297.90
404690006	\$297.90	404690060	\$297.90	404690114	\$297.90
404690007	\$297.90	404690061	\$297.90	404690115	\$297.90
404690008	\$297.90	404690062	\$297.90	404690116	\$297.90
404690009	\$297.90	404690063	\$297.90	404690117	\$297.90
404690010	\$297.90	404690064	\$297.90	404690118	\$297.90
404690011	\$297.90	404690065	\$297.90	404690119	\$297.90
404690012	\$297.90	404690066	\$297.90	404690120	\$297.90
404690013	\$297.90	404690067	\$297.90	404690121	\$297.90
404690014	\$297.90	404690068	\$297.90	404690122	\$297.90
404690015	\$297.90	404690069	\$297.90	404690123	\$297.90
404690016	\$297.90	404690070	\$297.90	404690124	\$297.90
404690017	\$297.90	404690071	\$297.90	404690125	\$297.90
404690018	\$297.90	404690072	\$297.90	404690126	\$297.90
404690019	\$297.90	404690073	\$297.90	404690127	\$297.90
404690020	\$297.90	404690074	\$297.90	404690128	\$297.90
404690021	\$297.90	404690075	\$297.90	404690129	\$297.90
404690022	\$297.90	404690076	\$297.90	404690130	\$297.90
404690023	\$297.90	404690077	\$297.90	404690131	\$297.90
404690024	\$297.90	404690078	\$297.90	404690132	\$297.90
404690025	\$297.90	404690079	\$297.90	404690133	\$297.90
404690026	\$297.90	404690080	\$297.90	404690134	\$297.90
404690027	\$297.90	404690081	\$297.90	404690135	\$297.90
404690028	\$297.90	404690082	\$297.90	404690136	\$297.90
404690029	\$297.90	404690083	\$297.90	404690137	\$297.90
404690030	\$297.90	404690084	\$297.90	404690138	\$297.90
404690031	\$297.90	404690085	\$297.90	404690139	\$297.90
404690032	\$297.90	404690086	\$297.90	404690140	\$297.90
404690033	\$297.90	404690087	\$297.90	404690141	\$297.90
404690034	\$297.90	404690088	\$297.90	404690142	\$297.90
404690035	\$297.90	404690089	\$297.90	404690143	\$297.90
404690036	\$297.90	404690090	\$297.90	404690144	\$297.90
404690037	\$297.90	404690091	\$297.90	404690145	\$297.90
404690038	\$297.90	404690092	\$297.90	404690146	\$297.90
404690039	\$297.90	404690093	\$297.90	404690147	\$297.90
404690040	\$297.90	404690094	\$297.90	404690148	\$297.90
404690041	\$297.90	404690095	\$297.90	404690149	\$297.90
404690042	\$297.90	404690096	\$297.90	404690150	\$297.90
404690043	\$297.90	404690097	\$297.90	404690151	\$297.90
404690044	\$297.90	404690098	\$297.90	404690152	\$297.90
404690045	\$297.90	404690099	\$297.90	404690153	\$297.90
404690046	\$297.90	404690100	\$297.90	404690154	\$297.90
404690047	\$297.90	404690101	\$297.90	404690155	\$297.90
404690048	\$297.90	404690102	\$297.90	404690156	\$297.90
404690049	\$297.90	404690103	\$297.90	404690157	\$297.90
404690050	\$297.90	404690104	\$297.90	404690158	\$297.90
404690051	\$297.90	404690105	\$297.90	404690159	\$297.90
404690052	\$297.90	404690106	\$297.90	404690160	\$297.90
404690053	\$297.90	404690107	\$297.90	404690161	\$297.90

**CITY OF HERCULES
BAYSIDE LANDSCAPE
AND LIGHTING DISTRICT NO. 2005-1**

ASSESSMENT ROLL
FISCAL YEAR 2026-27

Assessor's Parcel Number	Neighborhood Amount	Assessor's Parcel Number	Neighborhood Amount	Assessor's Parcel Number	Neighborhood Amount
404690162	\$297.90	404700053	\$297.90	404700107	\$297.90
404690163	\$297.90	404700054	\$297.90	404700108	\$297.90
404700001	\$297.90	404700055	\$297.90	404700109	\$297.90
404700002	\$297.90	404700056	\$297.90	404700110	\$297.90
404700003	\$297.90	404700057	\$297.90	404700111	\$297.90
404700004	\$297.90	404700058	\$297.90	404700112	\$297.90
404700005	\$297.90	404700059	\$297.90	404700113	\$297.90
404700006	\$297.90	404700060	\$297.90	404700114	\$297.90
404700007	\$297.90	404700061	\$297.90	404700115	\$297.90
404700008	\$297.90	404700062	\$297.90	404700116	\$297.90
404700009	\$297.90	404700063	\$297.90	404700117	\$297.90
404700010	\$297.90	404700064	\$297.90	404700118	\$297.90
404700011	\$297.90	404700065	\$297.90	404700119	\$297.90
404700012	\$297.90	404700066	\$297.90	404700120	\$297.90
404700013	\$297.90	404700067	\$297.90	404700121	\$297.90
404700014	\$297.90	404700068	\$297.90	404700122	\$297.90
404700015	\$297.90	404700069	\$297.90	404700123	\$297.90
404700016	\$297.90	404700070	\$297.90	404700124	\$297.90
404700017	\$297.90	404700071	\$297.90	404700125	\$297.90
404700018	\$297.90	404700072	\$297.90	404700126	\$297.90
404700019	\$297.90	404700073	\$297.90	404700127	\$297.90
404700020	\$297.90	404700074	\$297.90	404700128	\$297.90
404700021	\$297.90	404700075	\$297.90	404700129	\$297.90
404700022	\$297.90	404700076	\$297.90	404700130	\$297.90
404700023	\$297.90	404700077	\$297.90	404700131	\$297.90
404700024	\$297.90	404700078	\$297.90	404700132	\$297.90
404700025	\$297.90	404700079	\$297.90	404700133	\$297.90
404700026	\$297.90	404700080	\$297.90	404700134	\$297.90
404700027	\$297.90	404700081	\$297.90	404700135	\$297.90
404700028	\$297.90	404700082	\$297.90	404700136	\$297.90
404700029	\$297.90	404700083	\$297.90	404700137	\$297.90
404700030	\$297.90	404700084	\$297.90	404700138	\$297.90
404700031	\$297.90	404700085	\$297.90	404700139	\$297.90
404700032	\$297.90	404700086	\$297.90	404700140	\$297.90
404700033	\$297.90	404700087	\$297.90	404700141	\$297.90
404700034	\$297.90	404700088	\$297.90	404700142	\$297.90
404700035	\$297.90	404700089	\$297.90	404700143	\$297.90
404700036	\$297.90	404700090	\$297.90	404700144	\$297.90
404700037	\$297.90	404700091	\$297.90	404700145	\$297.90
404700038	\$297.90	404700092	\$297.90	404700146	\$297.90
404700039	\$297.90	404700093	\$297.90	404700147	\$297.90
404700040	\$297.90	404700094	\$297.90	404700148	\$297.90
404700041	\$297.90	404700095	\$297.90	404700149	\$297.90
404700042	\$297.90	404700096	\$297.90	404700150	\$297.90
404700043	\$297.90	404700097	\$297.90	404700151	\$297.90
404700044	\$297.90	404700098	\$297.90	404700152	\$297.90
404700045	\$297.90	404700099	\$297.90	404700153	\$297.90
404700046	\$297.90	404700100	\$297.90	404700154	\$297.90
404700047	\$297.90	404700101	\$297.90	404700155	\$297.90
404700048	\$297.90	404700102	\$297.90	404700156	\$297.90
404700049	\$297.90	404700103	\$297.90	404700157	\$297.90
404700050	\$297.90	404700104	\$297.90	404700158	\$297.90
404700051	\$297.90	404700105	\$297.90	404700159	\$297.90
404700052	\$297.90	404700106	\$297.90	404700160	\$297.90

**CITY OF HERCULES
BAYSIDE LANDSCAPE
AND LIGHTING DISTRICT NO. 2005-1**

ASSESSMENT ROLL
FISCAL YEAR 2026-27

Assessor's Parcel Number	Neighborhood Amount	Assessor's Parcel Number	Neighborhood Amount	Assessor's Parcel Number	Neighborhood Amount
404700161	\$297.90	404750042	\$297.90	404760044	\$297.90
404700162	\$297.90	404750043	\$297.90	404760045	\$297.90
404700163	\$297.90	404750044	\$297.90	404760046	\$297.90
404700164	\$297.90	404750045	\$297.90	404760047	\$297.90
404700165	\$297.90	404750046	\$297.90	404760048	\$297.90
404700166	\$297.90	404750047	\$297.90	404760049	\$297.90
404700167	\$297.90	404750048	\$297.90	404760050	\$297.90
404700168	\$297.90	404750049	\$297.90	404760051	\$297.90
404700169	\$297.90	404750050	\$297.90	404760052	\$297.90
404700170	\$297.90	404750051	\$297.90	404760053	\$297.90
404700171	\$297.90	404750052	\$361.64	404760054	\$297.90
404700172	\$297.90	404760001	\$297.90	404760055	\$297.90
404700173	\$1,085.84	404760002	\$297.90	404760056	\$297.90
404750001	\$297.90	404760003	\$297.90	404760057	\$297.90
404750002	\$297.90	404760004	\$297.90	404760058	\$297.90
404750003	\$297.90	404760005	\$297.90	404760059	\$297.90
404750004	\$297.90	404760006	\$297.90	404760060	\$297.90
404750005	\$297.90	404760007	\$297.90	404760061	\$297.90
404750006	\$297.90	404760008	\$297.90	404760062	\$297.90
404750007	\$297.90	404760009	\$297.90	404760063	\$297.90
404750008	\$297.90	404760010	\$297.90	404760064	\$297.90
404750009	\$297.90	404760011	\$297.90	404760065	\$297.90
404750010	\$297.90	404760012	\$297.90	404760066	\$297.90
404750011	\$297.90	404760013	\$297.90	404760067	\$297.90
404750012	\$297.90	404760014	\$297.90	404760068	\$297.90
404750013	\$297.90	404760015	\$297.90	404760069	\$297.90
404750014	\$297.90	404760016	\$297.90	404760070	\$297.90
404750015	\$297.90	404760017	\$297.90	404760071	\$297.90
404750016	\$297.90	404760018	\$297.90	404760072	\$297.90
404750017	\$297.90	404760019	\$297.90	404760073	\$297.90
404750018	\$297.90	404760020	\$297.90	404760074	\$297.90
404750019	\$297.90	404760021	\$297.90	404760075	\$297.90
404750020	\$297.90	404760022	\$297.90	404760076	\$297.90
404750021	\$297.90	404760023	\$297.90	404760077	\$297.90
404750022	\$297.90	404760024	\$297.90	404760078	\$297.90
404750023	\$297.90	404760025	\$297.90	404760079	\$297.90
404750024	\$297.90	404760026	\$297.90	404760080	\$297.90
404750025	\$297.90	404760027	\$297.90	404760081	\$297.90
404750026	\$297.90	404760028	\$297.90	404760082	\$297.90
404750027	\$297.90	404760029	\$297.90	404760083	\$297.90
404750028	\$297.90	404760030	\$297.90	404760084	\$297.90
404750029	\$297.90	404760031	\$297.90	404760085	\$297.90
404750030	\$297.90	404760032	\$297.90	404760086	\$297.90
404750031	\$297.90	404760033	\$297.90	404760087	\$297.90
404750032	\$297.90	404760034	\$297.90	404760088	\$297.90
404750033	\$297.90	404760035	\$297.90	404760089	\$297.90
404750034	\$297.90	404760036	\$297.90	404760090	\$297.90
404750035	\$297.90	404760037	\$297.90	404760091	\$297.90
404750036	\$297.90	404760038	\$297.90	404760092	\$297.90
404750037	\$297.90	404760039	\$297.90	404760093	\$297.90
404750038	\$297.90	404760040	\$297.90	404760095	\$779.90
404750039	\$297.90	404760041	\$297.90		
404750040	\$297.90	404760042	\$297.90		
404750041	\$297.90	404760043	\$297.90		
					\$171,381.84



City of Hercules

Landscaping and Lighting Assessment District No. 83-2 Fiscal Year 2026-27 Engineer's Report

April 28, 2026

Prepared by

**FRANCISCO
AND ASSOCIATES**

Where Innovative Strategies
Fund Tomorrow's Communities

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CITY OF HERCULES
LANDSCAPING AND LIGHTING
ASSESSMENT DISTRICT No. 83-2
FISCAL YEAR 2026-27
CITY COUNCIL MEMBERS AND STAFF

Chris Kelley
Mayor

Alexander Walker-Griffin
Vice Mayor

Tiffany Grimsley
Council Member

Dion Bailey
Council Member

Dilli Bhattarai
Council Member

Patrick Tang
Interim City Manager

Christie Crowl
City Attorney

Eibleis Melendez
City Clerk

Edwin Gato
Finance Director


Glenn Dombeck
Public Works Director

Francisco & Associates
Assessment Engineer

**ENGINEER'S REPORT
CITY OF HERCULES
LANDSCAPING AND LIGHTING
ASSESSMENT DISTRICT No. 83-2
FISCAL YEAR 2026-27**

The undersigned respectfully submits the enclosed Engineer's Report as directed by the City Council.

Dated: April 10, 2026

By  _____
Eduardo R. Espinoza, P.E.
RCE No. 83709

I HEREBY CERTIFY that the enclosed Engineer's Report, together with the Assessment Roll and Assessment Diagram thereto attached was filed with me on the _____ day of _____ 2026.

Eibleis Melendez, City Clerk
City of Hercules
Contra Costa County, California

By _____

I HEREBY CERTIFY that the enclosed Engineer's Report, together with the Assessment Roll and Assessment Diagram, thereto attached, was approved and confirmed by the City Council of the City of Hercules, Contra Costa County, California, on the _____ day of _____ 2026.

Eibleis Melendez, City Clerk
City of Hercules
Contra Costa County, California

By _____

SECTION I

INTRODUCTION

Background Information

City of Hercules Landscaping and Lighting Assessment District No. 83-2 (the “District”) was initiated in 1983 and confirmed by the City Council on January 5, 1984, pursuant to the provisions of the Landscaping and Lighting Act of 1972 (the “1972 Act”).

On November 5, 1996, California voters approved Proposition 218, entitled “Right to Vote on Taxes Act”, which added Articles XIII C and XIII D to the California Constitution. The enacted Proposition established new procedural requirements for the formation and administration of assessment districts.

In 1997 the District methodology was revised to conform to the requirements of Article XIII D and the District was then subsequently confirmed by a District-wide ballot proceeding in 1997 whereupon a majority of ballots weighted in proportion to their financial obligation were cast in favor of modifying and continuing the assessment district. The June 1997 Ballot authorized the City Council to levy and annually increase the assessments by an amount not to exceed the annual increase in the Consumers Price Index through the end of FY 2002-03.

In 2003 the district was confirmed by a District-wide ballot proceeding in July of 2003 whereupon a majority of ballots weighted in proportion to their financial obligation were cast in favor of continuing the assessment district. The July 2003 Ballot authorized the City Council to levy and to annually increase the assessments by an amount not to exceed the annual increase in the Consumers Price Index through the end of FY 2013-14.

The City subsequently created Landscaping and Lighting Assessment Districts No. 2002-1 (Hercules Village), 2002-2 (Victoria by the Bay), 2004-1 (Baywood) and 2005-1 (Bayside). The properties within these districts were removed from Assessment District No. 83-2, however they continue to be assessed their proportionate share of the Zone No. 10 citywide costs within those districts, which is discussed in Part D of this Engineer’s Report (“Report”).

In 2010, the City held a Proposition 218 balloting to remove the 10-year sunset, authorize the District to continue in perpetuity and authorize the use of the CPI to annually adjust the assessment rates. In addition, there were adjustments made to the assessment methodology to address unanticipated changes in land use not considered under the prior methodology. In addition, a review of the benefits received by public properties was conducted and the methodology was revised to accurately reflect the benefits received by those parcels. A majority of ballots weighted in proportion to their financial obligation were cast in favor of making the changes to the assessment district.

In 2017, the City held a Proposition 218 balloting to increase assessments in Benefit Zone Nos. 1, 3&4, 5C, 6, and 7 (excluding Bay Pointe, Bravo, and Caprice parcels) commencing with FY 2017-18 to eliminate annual operating and fund balance deficits and replace deteriorated existing wooden streetlight poles that had reached their useful life with cost-effective LED lighting on metal poles. The assessment increase was approved by property owners in Benefit Zone No. 5C only for FY 2017-18. In 2018, the City again held a Proposition 218 balloting to increase assessments in Benefit Zone Nos. 1, 3&4, 6, 7 (excluding Bay Pointe, Bravo, and Caprice parcels), and 9 commencing with FY 2018-19. The assessment increase was approved by property owners in Benefit Zone No. 9 only for FY 2018-19.

In 2019 the City held a Proposition 218 balloting to increase assessments in Benefit Zone Nos. 1 and 7 (excluding Bay Pointe, Bravo, and Caprice parcels) for a period of 10 years commencing with FY 2019-20. In Benefit Zone No. 1, the purpose of the increase was to replace the existing wooden streetlight poles that had exceeded their useful life and to alleviate a fund deficit due to insufficient revenues. In Benefit Zone No. 7, the purpose of the increase was to replace the existing wooden streetlight poles that had exceeded their useful life. The assessment increases were approved by property owners in both Benefit Zone Nos. 1 and 7 for FY 2019-20 and will cease after FY 2028-29.

In 2021 the City held a proposition 218 balloting to increase assessments in Benefit Zone No. 3&4 for a period of 10 years commencing with FY 2021-22. The purpose of the increase was to replace the failing wood pole streetlights that had exceeded their useful life with new streetlight poles that have low maintenance, long-last metal poles and energy-efficient LED lighting. The assessment increase was approved by property owners in Benefit Zone No. 3&4 for FY 2021-22, is fixed with no inflationary increase, and will cease after FY 2030-31.

Also in 2021, the City held an additional Proposition 218 balloting proceeding to approve two assessment increases in Benefit Zone No. 6. One increase was to the maximum assessment to fund Operating & Maintenance Expenses, which will be adjusted each subsequent fiscal year by the prior years change in the annual Consumer Price Index to keep up with inflationary increases for goods and services. The second assessment increase is a 10-year fixed assessment to fund the replacement of failing wooden streetlight poles with new cost effective energy efficient LED lights on metal poles and eliminate the Benefit Zone 6 fund deficit that has accumulated over the years due to insufficient assessment revenues. The assessment increases were approved by property owners in Benefit Zone 6 for FY 2021-22.

At the April 27, 2021 City Council meeting, City Council approved the use of a Promissory Note which authorizes inter-fund loans from the City's General Fund Reserves to Assessment District No. 83-2. The inter-fund loans provides up-front funding for the cost to replace the failing wooden streetlight poles within Zones 3&4 and 6 with new energy-efficient LED lights on metal poles. The loan has a zero-interest rate with no pre-payment penalty and will be repaid in a maximum of ten annual installments

from Zones 3&4 and 6 assessment revenue generated in FY 2021-22 through FY 2030-31.

At the November 12, 2024 City Council meeting, City Council adopted a resolution adding a Landscaping and Lighting Program Coordinator (LLAD Coordinator) position to the City's Classification Plan. The LLAD Coordinator was created to address growing demands within the City's five LLADs, which include extensive maintenance of parks, streetlighting, open space, and the urban forest. The position centralized oversight of landscape and streetlight contracts, responded to citizen requests, managed tree and sidewalk issues, and supported fire risk reduction in open space areas. By reallocating responsibilities from existing staff, the new role was cost-neutral for most LLADs, except LLAD No. 83-2 Zone 10 – Citywide Parks, which saw a \$70,000 increase to enhance park maintenance in alignment with the City's Parks Master Plan.

Current Annual Administration

As required by the 1972 Act, this Report describes the improvements to be constructed, operated, maintained, and serviced by the District for FY 2026-27, provides an estimated budget for the District, and lists the proposed assessments to be levied upon each assessable lot or parcel within the District.

Payment of assessments for each parcel within LLAD No. 83-2 will be made in the same manner and at the same time as payments are made for ordinary ad-valorem property taxes. All funds collected through the assessment must be placed in a special fund and can only be used for the purposes stated within this Report.

SECTION II

ENGINEER'S REPORT

**PREPARED PURSUANT TO THE PROVISIONS OF THE
LANDSCAPING AND LIGHTING ACT OF 1972
SECTION 22500 THROUGH 22679
OF THE CALIFORNIA STREETS AND HIGHWAYS CODE**

**CITY OF HERCULES LANDSCAPING AND LIGHTING
ASSESSMENT DISTRICT No. 83-2**

FISCAL YEAR 2026-27

Pursuant to the Landscaping and Lighting Act of 1972 (Part 2 Division 15 of the Streets and Highways Code of the State of California, commencing with Section 22500), and in accordance with the Resolution of Intention, being Resolution No. _____ adopted by the City Council of the City of Hercules on April 28, 2026 I, Eduardo R. Espinoza, the duly appointed Engineer of Work, Assessment Engineer for the City of Hercules Landscaping and Lighting Assessment District No. 83-2 (the "District") submit the following Report, consisting of Section I (Introduction), and this, Section II, which consists of five (5) parts as follows:

PART A: PLANS AND SPECIFICATIONS

This part describes the improvements maintained by the District. Plans and specifications for the improvements are on file in the Office of the Director of Public Works of the City of Hercules and are incorporated herein by reference.

PART B: ESTIMATE OF COST

This part contains an estimate of the cost of the proposed improvements to be maintained for FY 2026-27, including incidental costs and expenses in connection therewith. The estimate is attached hereto and is on file in the Office of the Director of Public Works of the City of Hercules.

PART C: ASSESSMENT DISTRICT DIAGRAM

This part incorporates a Diagram of the District showing the exterior boundaries of the District, the boundaries of any zones within the District and the lines and dimensions of each lot or parcel of land within the District. This Diagram has been prepared by the Engineer of Work and is on file in the Office of the Director of Public Works of the City of Hercules.

The lines and dimension of each lot or parcel within the District are those lines and dimensions shown on the maps of the Contra Costa County Assessor for the year when this Report was prepared. The Assessor's maps and records are incorporated by reference herein and made a part of this Report.

PART D: METHOD OF APPORTIONMENT OF ASSESSMENTS

This part describes the method of apportionment of assessments, based upon each parcel's land use classification within the District in proportion to the estimated special benefits to be received.

PART E: PROPERTY OWNER LIST & ASSESSMENT ROLL

This part contains a list of the Contra Costa County Assessor's Parcel numbers, and the amount to be assessed upon the benefited lands within the District. The Assessment Roll is filed in the Office of the City Clerk of the City of Hercules and is incorporated in this Report. The list is keyed to the records of the Contra Costa County Assessor, which are incorporated herein by reference.

PART A

PLANS AND SPECIFICATIONS

Improvement plans, which show the improvements to be maintained within each Zone, respectively are on file in the Office of the Director of Public Works and are included herein by reference.

Improvements means one or any combination of the following: the installation or planting of landscaping, the installation or construction of statuary, fountains, and other ornamental structures and facilities; the installation or construction of public lighting facilities; the installation or construction of any facilities which are appurtenant to any of the foregoing or which are necessary or convenient for the maintenance or servicing thereof, including, but not limited to, grading, clearing, removal of debris, the installation or construction of curbs, gutters, walls, sidewalks, or paving, or water, irrigation, drainage, or electrical facilities; the maintenance or servicing, or both, of any of the foregoing; the acquisition of any existing improvement otherwise authorized pursuant to Section 22525 of the Landscaping and Lighting Act of 1972.

Maintenance means the furnishing of services and materials for the ordinary and usual operations, maintenance and servicing of the landscaping, streetlighting, public park and recreational facilities and appurtenant facilities, including repair, removal or replacement of all or part of any of the landscaping, streetlighting, public park, sidewalk, and recreational facilities or appurtenant facilities; providing for the life, growth, health and beauty of the landscaping, including cultivation, irrigation, trimming, spraying, fertilizing and treating for disease or injury; the removal of trimmings, rubbish, debris and other solid waste; and the cleaning, sandblasting, and painting of walls and other improvements to remove or cover graffiti.

Servicing means the furnishing of water for the irrigation of the landscaping and the maintenance of any streetlighting facilities or appurtenant facilities and the furnishing of electric current or energy, gas or other illuminating agent for the streetlighting, public park and recreational facilities or appurtenant facilities.

Incidental expenses associated with the improvements including, but not limited to: the cost of preparation of the report, including plans, specifications, estimates, diagram, and assessment; the costs of printing, advertising, and the publishing, posting and mailing of notices; compensation payable to the County for collection of assessments; compensation of any engineer or attorney employed to render services; any other expenses incidental to the construction, installation, or maintenance and servicing of the improvements; any expenses incidental to the issuance of bonds or notes pursuant to Section 22662.5 of the Landscaping and Lighting Act of 1972; costs associated with any elections held for the approval of a new or increased assessment.

The facilities that have been constructed within the District boundaries, and those which may be subsequently constructed, operated, maintained, and serviced are generally described as follows:

Neighborhood Zones (1 through 9)

Landscaping, street lighting, open space areas, and neighborhood park and recreational facilities such as Beechnut Park and Railroad Park. Each neighborhood Zone also pays for its pro-rata share of Citywide Arterial/Major Roadway landscape and street lighting maintenance.

District-Wide Parks (Zone No. 10)

Parks and Recreation facilities located throughout the City. The locations where District-wide services are currently provided include: Woodfield Park, Ohlone Park, Refugio Valley Park, Refugio Valley Linear Park, Refugio Valley Tennis Courts, Hanna Ranch Park, Shoreline Park, Oval Park, Duck Pond Park, Foxboro Park, Community Swim Center, Senior and Civic Centers, Historic Clubhouse, and wetland preservation areas.

PART B

ESTIMATE OF COST

The 1972 Act provides that the total cost of installation, construction, operation, maintenance, and servicing of landscaping, streetlighting, and park and recreational facilities can be recovered by the District. Maintenance can include the repair and replacement of existing facilities, including graffiti removal. Servicing can include electrical and associated costs from a public utility. Incidental expenses, including administration of the District, engineering fees, legal fees, printing, posting and mailing of notices and all other costs associated with the annual collection process can also be included.

The 1972 Act requires that a special fund be set up for the revenues and expenditures of the District. Funds raised by the assessments shall be used only for the purpose as stated herein. The operation, maintenance and servicing costs for FY 2026-27 are summarized in Table 1 on the following page. These cost estimates were provided by the City of Hercules.

TABLE 1

	LLAD 83-2 BENEFIT ZONES											
	ZONE 1 HERCULES BY THE BAY	ZONE 2 FOXBORO	ZONE 3 & 4 THE GEMS/ BIRDS	ZONE 5A BUSINESS PARK	ZONE 5B COMMERCIAL	ZONE 5C MISC. PARCELS	ZONE 6 VILLAGE PARKWAY	ZONE 7 HEIGHTS	ZONE 8 TREES AND FLOWERS	ZONE 9 BIRDS AND COUNTRY RUN	LLAD 83-2 CITYWIDE ZONE 10	TOTAL
REVENUES												
Assessments	\$107,631	\$82,602	\$118,438	\$92,259	\$42,768	\$29,801	\$102,436	\$127,541	\$179,767	\$101,231	\$1,326,335	\$2,310,808
Public Agency Assessments	\$535	\$359	\$5,800	\$8,372	\$6,393	\$3,220	\$0	\$1,109	\$25,863	\$33	\$40	\$51,723
Transfers from LLAD Zones 1 and 7 (Repayment for Street Lights)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$54,127	\$54,127
City General Benefit Contribution	\$1,288	\$825	\$949	\$1,558	\$385	\$143	\$866	\$984	\$2,691	\$1,377	\$28,168	\$39,235
TOTAL REVENUES:	\$109,453	\$83,785	\$125,186	\$102,189	\$49,546	\$33,163	\$103,303	\$129,634	\$208,321	\$102,642	\$1,408,670	\$2,455,893
ESTIMATED ANNUAL EXPENDITURES												
Personnel*	\$22,102	\$28,199	\$12,156	\$13,367	\$13,980	\$3,421	\$15,561	\$28,298	\$24,786	\$22,886	\$529,557	\$714,312
Transfer for Arterials/Major Roads Landscape and Lighting**	\$32,233	\$24,284	\$32,980	\$24,229	\$13,337	\$17,339	\$28,848	\$37,295	\$60,856	\$32,223	\$0	\$303,623
Landscaping, Open Space, and Associated Repairs	\$10,197	\$3,739	\$7,478	\$14,810	\$1,246	\$0	\$3,739	\$2,493	\$33,650	\$4,985	\$448,668	\$531,005
Electricity and Streetlight Repairs	\$12,128	\$4,851	\$13,860	\$6,700	\$300	\$400	\$6,064	\$16,170	\$63,525	\$36,383	\$31,763	\$192,142
Landscape and Facilities Water	\$5,858	\$2,542	\$11,440	\$35,545	\$0	\$0	\$3,813	\$0	\$10,169	\$2,542	\$213,040	\$284,948
Tree Trimming	\$12,000	\$0	\$0	\$0	\$0	\$0	\$12,000	\$0	\$0	\$0	\$35,000	\$59,000
Assessment Engineering Cost	\$1,149	\$1,149	\$1,149	\$1,149	\$1,149	\$1,149	\$1,149	\$1,149	\$1,149	\$1,149	\$6,890	\$18,380
Incidental/Supplies/Admin Cost***	\$0	\$0	\$470	\$6,026	\$2,328	\$1,872	\$0	\$0	\$0	\$0	\$136,930	\$147,626
County Collection Fees	\$947	\$750	\$883	\$310	\$269	\$292	\$982	\$1,099	\$1,295	\$925	\$6,565	\$14,317
TOTAL ANNUAL EXPENDITURES:	\$96,613	\$65,514	\$80,415	\$102,136	\$32,609	\$24,472	\$72,156	\$86,503	\$195,430	\$101,093	\$1,408,412	\$2,265,353
CAPITAL IMPROVEMENT PROJECTS (CIP)												
Tree Replacement	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Capital Improvement Projects	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Street Light Pole Replacement (10-year loan repayment)****	\$20,260	\$0	\$42,192	\$0	\$0	\$0	\$17,637	\$33,867	\$0	\$0	\$0	\$113,956
TOTAL CIP EXPENDITURES:	\$20,260	\$0	\$42,192	\$0	\$0	\$0	\$17,637	\$33,867	\$0	\$0	\$0	\$113,956
TOTAL EXPENDITURES												
TOTAL ANNUAL AND CIP EXPENDITURES:	\$116,872	\$65,514	\$122,607	\$102,136	\$32,609	\$24,472	\$89,793	\$120,370	\$195,430	\$101,093	\$1,408,412	\$2,379,309
FUND BALANCES AND RESERVES												
Beginning Balance - July 1, 2026	(\$46,590)	\$164,272	\$89,950	\$104,813	\$274,901	\$3,993	(\$70,750)	\$112,437	\$354,447	\$31,521	\$403,560	\$1,422,553
FY 2026-27 Reserve Collection Increase/(Decrease)	(\$7,419)	\$18,271	\$2,579	\$53	\$16,936	\$8,691	\$13,510	\$9,264	\$12,891	\$1,549	\$258	\$76,584
Ending Balance - Projected June 30, 2027	(\$54,009)	\$182,543	\$92,529	\$104,866	\$291,837	\$12,684	(\$57,240)	\$121,701	\$367,338	\$33,070	\$403,818	\$1,499,137
Recommended Operating Reserves	\$58,436	\$32,757	\$61,304	\$51,068	\$16,305	\$12,236	\$44,896	\$60,185	\$97,715	\$50,546	\$704,206	\$1,189,654
Available Operating Reserves	(\$54,009)	\$32,757	\$61,304	\$51,068	\$16,305	\$12,236	(\$57,240)	\$60,185	\$97,715	\$33,070	\$403,818	\$657,208
Available Capital Reserves	\$0	\$149,786	\$31,225	\$53,798	\$275,533	\$448	\$0	\$61,516	\$269,623	\$0	\$0	\$841,929

* Includes costs for the Landscaping & Lighting Program Coordinator, who will handle citizen service requests, oversee landscape and streetlight maintenance contracts, perform site inspections, monitor irrigation and lighting systems, coordinate tree trimming and hazard removal, ensure weed abatement compliance, and manage sidewalk repairs caused by tree root damage.

** Parcels in Zones 1 through 9 of LLAD No. 83-2 and parcels in LLAD No. 2002-1, LLAD No. 2002-2, LLAD No. 2004-1, and LLAD No. 2005-1 all pay their share of special benefit conferred to property on a per ERU basis for costs related to the City's Arterials/Major Roads landscaping and street lighting improvements. The FY 2026-27 estimated budget for the City's Arterial /Major Roads landscaping and street lighting improvements is approximately \$396,000 and the transfer amounts for Arterials/Major Roads landscaping and lighting is based on an allocation to each parcel of \$38.00/ERU.

*** The overhead cost allocation for Zones 1, 2, 3&4 (excluding the pro-rata share of cost for Hercules Middle/High School), 6, 7, 8, 9, 10, and 20% of the LLAD No. 2002-1, LLAD No. 2002-2, LLAD No. 2004-1 and LLAD No. 2005-1 overhead costs have been assigned to Zone 10.

**** Please refer to Appendix C for the detailed loan repayment schedule pertaining to Zones 1, 3&4, 6, and 7.

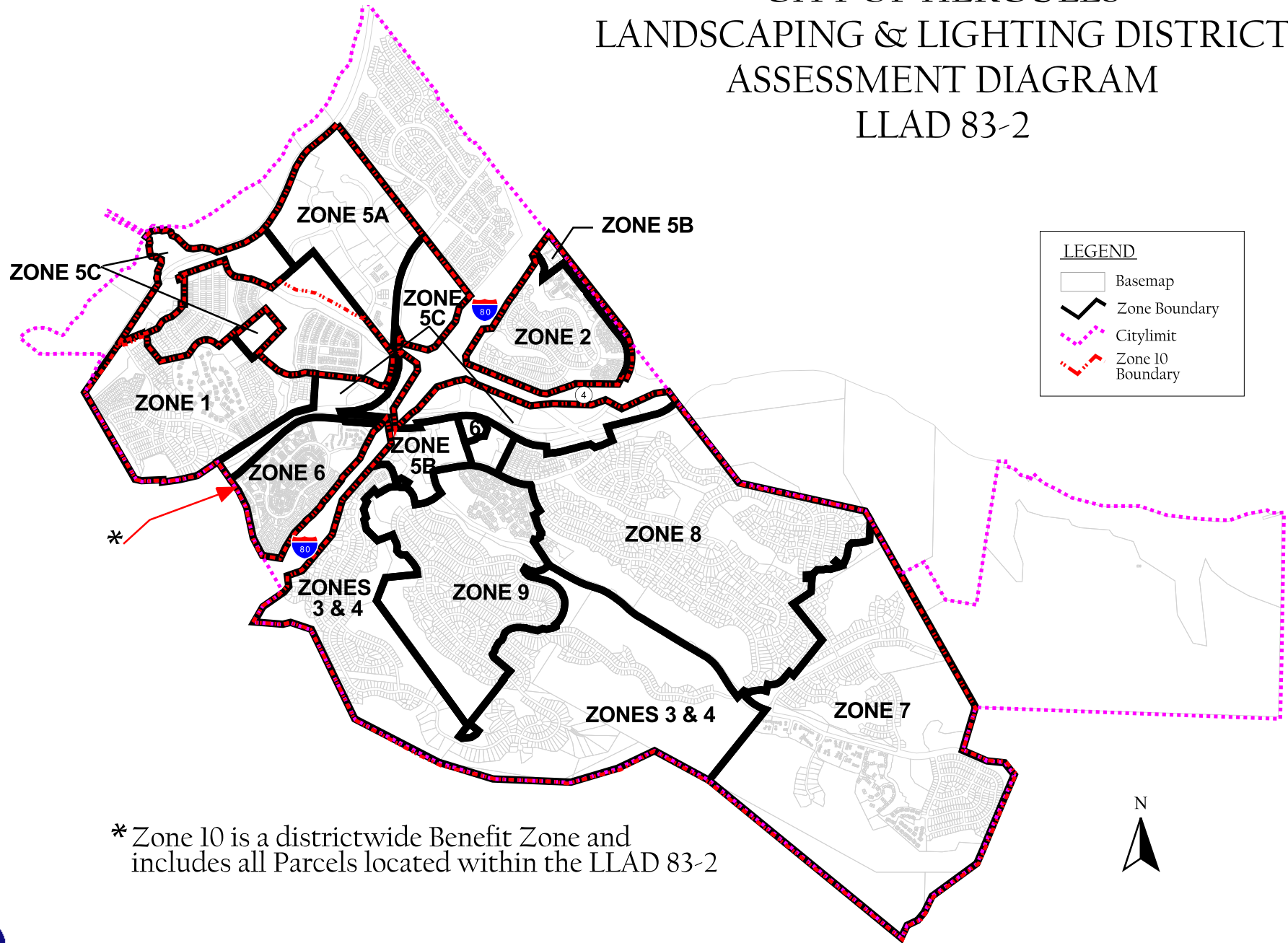
PART C

ASSESSMENT DISTRICT DIAGRAM

The boundaries of the Landscaping and Lighting Assessment District No. 83-2 are as shown on the following page. The boundaries of Zone No. 10 also include the areas contained in City of Hercules Landscaping and Lighting Assessment District Nos. 2002-1, 2002-2, 2004-1 and 2005-1. The lines and dimensions of each parcel within the District are those lines and dimensions shown on the maps of the Contra Costa County Assessor for the year in which this Report was prepared and are incorporated by reference herein and made part of this Report.

A reduced copy of the Assessment Diagram is shown on the following page.

CITY OF HERCULES LANDSCAPING & LIGHTING DISTRICT ASSESSMENT DIAGRAM LLAD 83-2



* Zone 10 is a districtwide Benefit Zone and includes all Parcels located within the LLAD 83-2



PREPARED BY FRANCISCO & ASSOCIATES, INC

3000 0 3000 6000 Feet

PART D

METHOD OF APPORTIONMENT OF ASSESSMENT

INTRODUCTION

Part 2 of Division 15 of the Streets and Highways Code, the Landscaping and Lighting Act of 1972, permits the establishment of assessment districts by Agencies for the purpose of providing certain public improvements, which include the operation, maintenance, and servicing of landscaping, streetlighting and park and recreational facilities.

Section 22573 of the Landscaping and Lighting Act of 1972 requires that maintenance assessments must be levied according to special benefit, rather than according to assessed value. This Section states:

“The net amount to be assessed upon lands within an assessment district may be apportioned by any formula or method which fairly distributes the net amount among all assessable lots or parcels in proportion to the estimated benefit to be received by each such lot or parcel from the improvements.

The determination of whether a lot or parcel will benefit from the improvements shall be made pursuant to the Improvement Act of 1911 (Division 7 (commencing with Section 5000)) [of the Streets and Highways Code, State of California].”

Because assessments are levied on the basis of special benefit, they are not considered a tax, and therefore, are not governed by Article XIII A of the California Constitution.

The Act permits the designation of zones of benefit within any individual assessment district if “by reason of variations in the nature, location, and extent of the improvements, the various areas will receive different degrees of benefit from the improvements” (Sec. 22574).

Article XIID provided that publicly owned properties must be assessed unless there is clear and convincing evidence that those properties receive no special benefit from the assessment. Exempted from the assessment would be the areas of public streets, public avenues, public lanes, public roads, public drives, public courts, public alleys, public easements and rights-of-ways, public greenbelts and public parkways, and that portion of public property that is not developed and used for business purposes similar to private residential, commercial, industrial and institutional activities.

GENERAL BENEFIT

Under Article XIID of the State Constitution (Proposition 218) general benefit is not assessable to the property owners within the District. The different various types of general benefit associated with this district are described below:

Neighborhood Improvements (Zones 1 through 9): It is anticipated that there will be minimal flow through traffic within the in-tract local streets associated with Zones 1 through 9. However, there is a possibility for pedestrians and vehicles to access a destination outside of the development through the local streets and therefore the local streetlighting and landscape improvements provide a minimal general benefit to the public-at-large or to the parcels outside of each neighborhood Zone. Based on the industry standard for comparable neighborhoods, 2% of the annual cost to operate and maintain the local streetlighting and landscape improvements is considered to be general benefit.

Arterial/Major Roadway Landscaping and Lighting Maintenance: The arterial/major roadways allow residents to easily access all areas of the City and provide a clear benefit to all properties in the City. Therefore, landscaping and lighting maintenance costs associated with the City's arterial/major roadways are spread proportionately to all parcels in the City. The roads that fall into this category are John Muir Parkway, San Pablo Avenue, Refugio Valley Road, Sycamore Avenue, and Willow Avenue. Although these roads are mostly utilized by people coming to and from Hercules, there is some general benefit that can be attributed to flow through traffic generated from properties outside of City limits. Based on an initial circulation analysis, it is estimated that an average of 6% of traffic on these roads can be attributed to flow through traffic. The City will conduct a study to better estimate the percentage of flow through traffic.

District-Wide Parks (Zone No. 10): General benefit includes the use of park and recreation facilities by visitors located outside the City of Hercules. The term "visitors" as discussed in this paragraph does not include persons visiting or socializing with friends or relatives who live or own property in the City of Hercules. In this case, the benefit accrues to the property owner or resident that is hosting the visitors and is therefore assessable. Detailed statistics indicating the percentage of non-residents, who are not guests of City residents that frequent City park and recreational facilities do not exist. Based on park information from events and registrations, the City estimates that the percentage of use of City facilities by non-residents is less than 5%. Therefore, utilizing 5% for general benefit is a conservative number. Therefore, 5% of the direct costs shall be made from the General fund or other source, which would meet the spirit of Proposition 218. The City may undertake special studies in the future if necessary to better estimate the percentage of use of City parks by non-residents.

SPECIAL BENEFIT

Streetlighting, landscaping, and park and recreational facility maintenance is a special and important benefit to the parcels within the District.

Streetlighting: Streetlighting is critical for public safety. Well-maintained streetlighting provides security to the adjacent properties by deterring crime and allowing Hercules police the ability to identify and control suspicious and criminal activity. It allows for safe pedestrian and vehicular traffic flow and circulation by improving the ability of pedestrians and motorists to see and to enter and exit property, which helps reduce night-time accidents resulting in lower police, fire and paramedic costs to the City and its residents. Streetlighting also increases the promotion of business during nighttime hours in the case of commercial property.

Landscaped Streetscapes and Roadway Medians: The District keeps the City's landscaped streetscapes and roadway medians well-groomed and irrigated which enhances property values throughout the City. These services include, landscape maintenance, plant replacement, irrigation, tree pruning, and litter control. Some of the special benefits properties receive from well-maintained landscaping include:

- The aesthetic value of green space;
- Improved aesthetic appeal of nearby parcels;
- Enhanced adaptation of the urban environment within the natural environment;
- Improved erosion control;
- Improved dust and debris control;
- Safety buffer between the parcels and the adjacent street;
- Reduced air pollution; and
- Enhanced sense of pride within the development and community.

Parks and Recreational Facilities: The District provides landscape and recreational facility maintenance at 14 Hercules public parks throughout the City which enhances property values throughout the City. These services include, landscape maintenance, playground equipment cleaning and replacement, irrigation, tree pruning, plant replacement and litter control.

Open Space Cleanup and Graffiti Abatement

Miscellaneous improvements such as the removal of litter, debris, and graffiti are of special benefit to each property within the District.

The special benefits received may best be evaluated in terms of the property devaluation that would occur if the District maintenance activities were suspended or terminated. The resultant reduction in the quality of life could be significant. In contrast to the current conditions, one could find streets without lights, parks parched from lack of water, hillsides littered with debris, unkempt community facilities with graffiti and

traffic medians overtaken by weeds. The resulting loss to property in terms of the desirability of the City of Hercules as a place to live and work would be obvious. Clearly the continuation of the City's maintenance effort is of special benefit to each property owner within the District.

The City's maintenance effort, referred to as the "improvements", is divided into two distinct categories, Neighborhood and Arterial/Major Roadway Improvements and District-wide Park (Zone No. 10) Improvements. These categories of improvements are described as follows:

1. Neighborhood and Arterial/Major Roadway Improvements (Zones 1 thru 9)

a. Streetlighting and Landscape Maintenance

Most of the streetlights and nearly all the landscaping improvements along City streets that are maintained by District funds were installed as a condition of approval of the various developments that make up the neighborhood zones. The benefits received from these improvements are easily identified with the individual properties within the respective zones. Zones of benefit have been established around certain geographic areas to define the benefit received from the improvements. For example, the highway marks the boundary of several zones within the City. The zone concept is a solid method of establishing special benefit and is suggested as an equitable means of distribution in the text of the Landscaping and Lighting Act of 1972.

Streetlighting increases security for homeowners and improves the appearance of property frontage during the hours of darkness. Streetlighting also improves safety for motorists and safety for pedestrians. Security and appearance are property benefits. Traffic and pedestrian safety are related to parcel use or occupancy. Increased levels of lighting are required for increased use.

Landscaping on public streets improves the appearance of property. Landscaping not maintained will perish and the cost of replacement may be prohibitively expensive. Landscaping on public streets is therefore of benefit to property. Landscaping on public streets also improves the quality of life on a day-to-day basis. Increased use generally requires increased levels of service. Hence, as with streetlighting benefits, landscaping benefits are seen to be proportionate to parcel size and to parcel use.

b. Neighborhood Park and Recreation Facility Maintenance

Neighborhood parks are of special benefit to the properties within each zone. Neighborhood parks are designed to serve the immediate neighborhood parcels within the zone. The determination as to whether or not a park is of neighborhood or District-wide benefit (Zone No. 10) is based upon the activities at the park. If structured City-wide events are conducted at a park, then it is attributed to citywide benefits as opposed to the localized or neighborhood benefits.

c. Weed Abatement, Open Space Cleanup and Graffiti Abatement

The benefit received by a parcel from weed abatement is essentially the same in spite of parcel size and location. Fires, once started, are known to “jump” across streets due to excessive weed growth and are of equal threat to all residences once ignited. No special consideration therefore has been given to parcels that back up to open space as opposed to those that do not. The benefits received from weed abatement are also related to the day-to-day use of the property in terms of the safety provided to residents. Even in the absence of damage to structures, green hills that are litter free and abundant with life are a significant improvement over unkempt open space.

Miscellaneous improvements such as the removal of litter, debris, and graffiti are of special benefit to the property within each neighborhood and are assessable to the zones in which the service is provided.

2. District-Wide Park Improvements (Zone No. 10)

City parks, recreation facilities, open space, and lighting improvements associated with Zone No. 10 are of special benefit to residential properties within the District. These District-wide improvements improve the quality of life in the City of Hercules on a day-to-day basis. The facilities themselves represent major community investments. If these facilities are not maintained, landscaping could perish, and recreational facilities could fall into disrepair. The cost to replace landscaping and recreational facilities could be staggering. The level of maintenance however depends on the day-to-day use of the improvements. Increased levels of maintenance are necessary for increased use. It is important to note that property owner benefit is measured in terms of the opportunity which the park or recreational facility provides to the property owner and not in terms of the actual use.

ASSESSMENT METHODOLOGY

The total operation, maintenance and servicing costs for the landscaping, streetlighting and public park and recreational facilities are apportioned in accordance with the methodology stated herein. The method for spreading the costs to each parcel is based on an Equivalent Residential Unit (ERU) factor.

1. Detached Single-Family Residences

Approximately 64% of the residential parcels in the District are detached single-family residential (SFR) parcels. Although the individual parcel size, building square footage and population for each SFR parcel may vary from parcel to parcel it is reasonable to assume that the benefit received is approximately the same from the improvements. Even though a SFR may have more building square footage than another it does not necessarily mean that the larger home receives a greater benefit. Therefore one (1) SFR parcel shall be equal to one (1) ERU. Because the majority of parcels in the City of Hercules are SFR it is also reasonable to measure the relative benefits received by other residential land use in terms of that received by a detached SFR parcel.

2. Apartments and Condominiums

The special benefit received by Multi-family Residential (MFR) units, detached SFR units in Planned Unit Developments (PUD) and attached SFR units (condominiums) may be determined by comparing them to SFRs. Benefits per dwelling unit are observed to be greater for SFR units than for MFR units and condominiums. MFR units and condominiums receive decreased benefits per dwelling unit from the community park improvements in terms of property benefit because the number of units supporting the fixed improvements is larger than for SFR detached units. On the other hand, MFR units and condominiums receive increased usage benefits from District-wide parks and recreation facilities. The Urban Land Institute has established a series of land use intensity ratings, which indicate the smaller units require more public open space and recreational areas per unit than do SFR parcels.

In order to determine the net benefit received by a parcel we multiply factors representing lot area and lot use, respectively. Table 2 lists the total number of parcels and total lot area for each type of residential land use. Based on these totals, the average lot area per parcel for each type of land use has been calculated. The average lot area per parcel for each type of use has been divided by the average lot area for SFR parcels and labeled as the “Lot Area Factor.”

Table 2 also lists the typical household size and average lot area per person for each type of residential land use. The population per unit is based upon the 2000 census for SFR units and statistical averages for apartments and condominiums. A “Lot Use Factor” has been calculated as the ratio of the average SFR lot area per person divided by the average lot area per person for other residential use. A “Net Factor” for each type of land use is calculated on Table 2 by multiplying the Lot Area Factor by the Lot Use Factor. The net factor approximates very closely the equivalent residential units (ERU) that have been assigned to the various types of land use in the past and the ERU for each type of residential land use remains unchanged from prior reports.

STUDY OF RESIDENTIAL LAND USE

TABLE 2

Land Use	SFR DETACHED	SFR DETACHED PUD	APARTMENT	ATTACHED PUD CONDO's, etc.
County Use Code	<u>11</u>	<u>19</u>	<u>28</u>	<u>29</u>
No. of Parcels	3,526	730	4	2,164
No. of Units	3,526	730	292	2,164
Lot Area	29,917,364	5,738,458	539,403	6,808,270
Lot Area per Unit	8,485	7,861	1,847	3,146
Population per Unit	3.0	3.0	2.0	2.3
Lot Area per Person	2,828	2,620	924	1,368
Lot Area Factor	1.00	0.93	0.21	0.37
Lot Use Factor	1.00	1.08	3.06	2.07
Net Factor	1.00	1.00	0.64	0.77
ERU	1.00	1.00	0.64	0.75

Notes:

ERU Equivalent Residential Unit
SFR Single Family Residential
PUD Planned Unit Development
CONDO Condominium

Lot Area Factor = Lot Area per Unit / Lot Area per Unit for SFR
Lot Use Factor = Lot Area per Person for SFR / Lot Area per Person
Net Factor = Lot Area Factor x Lot Use Factor

The figures, which appear in Table 2, are averages so there will be fluctuations in lot area and population for parcels within each category. This fluctuation is considered to be of minimal consequence in determining the benefit. In the final analysis the foregoing computations validate the assumptions regarding the benefit received by residential units in Hercules, those being that a detached SFR benefits more than a condominium and a condominium benefits more than an apartment and that a reasonable estimate of the relative special benefits received by these residential units is 1.00/0.75/0.64, respectively. Therefore, each PUD unit will be assigned one (1.00) ERU, each condominium unit will be assigned 0.75 ERU, and each apartment complex will be assigned 0.64 ERU per apartment unit.

3. Commercial Property

The maintenance of streetlighting and landscaping on commercial streets is of special benefit to the properties that access these streets.

In order to distribute the cost among the various parcels we look to the special benefits as they relate to parcel size and parcel use. There is a minimum level of service, which is necessary to sustain landscaping, and lighting improvements so that they will not be lost. On the other hand, increased levels of services such as more frequent mowing, weed control, graffiti abatement and debris removal are more closely related to the day-to-day use of the property. These increased services improve the quality and appearance of the commercial district on a day-to-day basis. It is estimated that the increased service would not be necessary if the property were not improved.

Parcel area is a good measure of the special benefit which a parcel receives from the fixed improvements and the minimum levels of maintenance that are necessary to sustain them. Parcel area is an indicator of the development which may take place on that parcel and the number of employees and patrons who will benefit from improved lighting, attractive landscaping, and the absence of litter and graffiti.

Use of a commercial property is measured in terms of whether or not a parcel has been improved (built upon) or not. If a structure exists then the parcel is perceived to benefit from user benefits afforded the parcel by landscaping and lighting improvements as well as the benefits to the underlying land.

In order to relate commercial property to other land uses, the acreage of the commercial property is converted to equivalent residential units (ERUs). The ERU rate is calculated by dividing one (1) acre, or 43,560 square feet by the average single family residential lot size (8,485 square feet). Therefore, the ERU rate for commercial property is **5.134 ERUs per acre** ($43,560 / 8,485 = 5.134$).

Commercial properties are not assessed for the cost to provide District-wide (Zone No. 10) services, as they are deemed not to benefit from these services.

4. Vacant (Unimproved) Land

This underlying benefit of parks and recreation facilities, public landscaping weed abatement and streetlighting accrues to the land and relates to the permanent nature of certain improvements. The maintenance effort is of benefit to all land within the District. The minimum level of maintenance required to preserve street landscaping, lighting, park and recreation facilities in the District is estimated to be 25% of the required for build-out maintenance cost. Accordingly, the estimated benefit received by an unimproved parcel of land within an approved development potential is 25% of that received by an improved parcel, equal in size. This assumes that unimproved land will have no use of the facilities.

Therefore, vacant (unimproved) land is assessed at 25% of the developed ERU rate for the property, or 0.25 ERU per SFR or PUD lot and 0.25 ERU per acre for multi-family residential parcels. Vacant (unimproved) commercial land is assessed **1.283 ERUs per acre** of land ($5.134 \text{ ERUs per acre} \times 25\% = 1.283 \text{ ERUs per acre}$).

5. Public Properties

Publicly held parcels of land receive benefit from some landscaping and lighting improvements and not from others. For example, public land that is committed to public use and cannot pass freely in the marketplace will not benefit from the appreciation in property value afforded private property by enhanced landscaping and lighting. Public property does benefit on the other hand from the benefits afforded the user of the property from landscaping and the safety and security provided to a parcel by streetlighting.

Public properties function much the same as commercial properties in the community in that they provide a service. In so doing they employ people and attract patrons. In estimating the benefits received by a public parcel it makes sense to look at the benefits received by commercial parcels. Since public properties function as commercial properties, it is reasonable to assess them for a fair share of the cost to maintain the improvements in their respective neighborhood.

The special benefit received by public properties can be determined by estimating the number of equivalent residential units (ERUs) that the property comprises. In the discussion above, residential land equivalency was measured in terms of parcel size and parcel use. Therefore, improved public properties are assessed at **5.134 ERUs per acre**.

Vacant (unimproved) public properties that are not exempt from assessment are assessed 25% of the improved public property ERUs, **1.283 ERUs per acre**.

Parks and active open space may be seen to benefit from the safety provided to the land by streetlighting but not from other user related services. In addition, active open space properties are similar to vacant (unimproved) parcels. Streetlighting accounts for only 15% of the maintenance budget with the district. Therefore, parks are assessed at the improved public property ERU rate and then reduced to 15% for streetlighting only equaling **0.770 ERUs per acre** ($5.134 \text{ ERUs per acre} \times 15\% = 0.770 \text{ ERUs per acre}$).

Active open space parcels are assigned ERUS at the vacant (unimproved) public property ERU rate and then reduced to 15% for streetlighting only equaling **0.193 ERUs per acre** ($1.283 \text{ ERUs per acre} \times 15\% = 0.193 \text{ ERUs per acre}$).

Appendix A lists the public properties in Hercules, which receive special benefit from landscaping and lighting improvements, and which have been assessed for these benefits. ERUs for all properties are indicated.

6. Churches and Non-Profit Properties

Churches and property owned by not-for-profit organizations benefit from landscaping, lighting, park, and recreation facilities. These properties are assessed based on the use of the property, i.e. residential or non-residential (commercial) use.

7. Exempt Parcels

Certain properties do not benefit from landscaping, lighting, park and recreational improvements and have not been assessed. City parks, recreational facilities and open space do not benefit from the Zone No. 10 features which are the subject of the assessment. These properties on the other hand may benefit from the neighborhood landscaping and lighting services provided in the neighborhoods in which they are located. Public streets and right of ways, passive open space, and sliver parcels with no development potential do not benefit from landscaping and lighting improvements or from park and recreation facilities. Railroad right of ways and pipeline easements or fee strips generally do not benefit. The assessments for the special benefits received by common areas in PUDs are included in the assessment for the residential units with which they are associated. Common areas themselves are not assessed.

CALCULATION OF ASSESSMENTS

The annual assessment rate for each Zone is calculated by dividing the total costs plus the reserve collection as shown in Table 1 of this report, by the total number of ERUs in each Zone to derive the assessment rate for the Zone. The assessment rate is then multiplied by each parcel's assigned ERUs to derive the annual assessment for that parcel in that Zone.

The total ERUs per zone and the applied assessment rates for FY 2026-27 are shown in Table 3 of this Report and assessments for each parcel within the District are listed in Appendix B.

REASSIGNMENT OF LAND USE DESIGNATIONS

Subsequent to the recordation of new parcel maps or final subdivision maps, all newly subdivided and newly developed parcels shall be duly assigned to a land use category, and thereafter shall be assessed the appropriate assessment for that land use category.

ADJUSTMENT OF ASSESSMENTS

Any property owner who believes that the amount of their assessment is in error as a result of incorrect information being used to apply the foregoing method of spread, may file an appeal with the City Manager. Any such appeal is limited to correction of an assessment during the then current or, if before July 1, the upcoming fiscal year. Upon the filing of any such appeal, the City Manager shall promptly review the information provided by the property owner and if it is found that the assessment should be modified, the City Manager shall have the authority to make the appropriate changes in the assessment roll. If any such changes are approved after the assessment roll has

been filed with the County for collection, the City Manager is authorized to refund to the property owner the amount of any approved reduction.

CPI INCREASE TO MAXIMUM ASSESSMENTS

The City is authorized to increase the maximum assessment for all Zones of LLAD 83-2 by the annual increase in the Consumer Price Index (CPI), San Francisco Bay Region All Urban Consumers Index. The applicable CPI increase for FY 2026-27 is 2.48%. For any given fiscal year, the amount of the assessment will not exceed the previously established maximum assessment amounts, as adjusted by the CPI increase unless a special proceeding is conducted in accordance with Proposition 218.

MAXIMUM AND APPLIED ASSESSMENTS

Table 3 below summarizes the number of parcels to be levied, ERUs, maximum assessment rates per ERU, and the applied assessment rates per ERU for FY 2026-27.

TABLE 3

Summary of Maximum and Applied Assessments

LLAD No. 83-2 Zone Description	Total Parcels Levied	Equivalent Residential Units	FY 2026-27 Maximum Assessment Rate	FY 2026-27 10-year* Assessment	10-year Assessment Sunset Fiscal Year	FY 2026-27** Total Maximum Assessment Rate	FY 2026-27 Total Applied Assessment Rate
1 (Cottage Ln, Coventry, and Olympian Hills)	517	487.50	\$77.88	\$13.91	2028-29	\$91.79	\$91.79
1 (Other Assessable Parcels)	520	490.98	\$77.88	\$75.65	2028-29	\$153.53	\$153.53
2 (Foxboro)	656	639.05	\$150.41	N/A	N/A	\$150.41	\$129.83
3&4 (Non-Residential Parcels)	3	57.89	\$100.18	N/A	N/A	\$100.18	\$100.18
3&4 (Residential Parcels)	829	810.00	\$100.18	\$46.04	2030-31	\$146.22	\$146.22
5A (Business Park)	74	358.38	\$162.27	N/A	N/A	\$162.27	\$157.83
5B (Commercial)	24	350.97	\$162.27	N/A	N/A	\$162.27	\$140.07
5C (Miscellaneous Parcels)	45	456.28	\$72.37	N/A	N/A	\$72.37	\$72.37
6 (Arbors Senior Housing Center)	1	38.40	\$37.89	N/A	N/A	\$37.89	\$37.89
6 (Westwood Duets)	192	144.00	\$114.55	\$89.33	2030-31	\$203.88	\$203.88
6 (Other Assessable Parcels)	769	576.75	\$83.53	\$40.67	2030-31	\$124.20	\$124.20
7 (Bay Pointe, Bravo, Caprice)	558	418.50	\$92.71	N/A	N/A	\$92.71	\$92.71
7 (Other Assessable Parcels)	563	562.95	\$92.71	\$66.92	2028-29	\$159.63	\$159.63
8 (Trees and Flowers)	1,374	1,601.48	\$138.00	N/A	N/A	\$138.00	\$128.40
9 (Birds and Country Run)	886	847.98	\$119.43	N/A	N/A	\$119.43	\$119.43
10 (Citywide)	8,453	8,238.07	\$161.05	N/A	N/A	\$161.05	\$161.05

* The 10-year Assessment was approved by property owners in Zone Nos. 1 and 7 beginning FY 2019-20. The 10-year Assessment was approved by property owners in Zone Nos. 3&4 and 6 beginning FY 2021-22. The 10-year Assessment for Zone Nos. 3&4 and 6 are fixed and do not increase by CPI.
**Includes 10-year Assessment for Zone Nos. 1, 3&4, 6, and 7

DURATION OF ASSESSMENTS

Assessments will be levied in perpetuity, unless otherwise determined by the Council, except for the following 10-year assessments:

- Benefit Zone No. 1 – The purpose of this assessment is to repay the cost for replacement of the failed wooden streetlight poles that exceeded their useful life with cost-effective LED lighting on metal poles and to alleviate a fund deficit that accumulated over the years due to insufficient revenues. The 10-year assessment increase commenced in FY 2019-20, is subject to annual inflationary adjustments, and will cease after FY 2028-29.

- Benefit Zone No. 3&4 (excluding Hercules Highschool) – The purpose of this assessment is to replace the failing wooden streetlight poles that have reached their useful life with cost-effective LED lighting on metal poles. The 10-year assessment commenced in FY 2021-22 and will cease after FY 2030-31.
- Benefit Zone No. 6 (excluding Arbors Senior Housing Center) – The purpose of this assessment is to replace the failing wooden streetlight poles located along Village Parkway and the Westwood Duets neighborhood that have reached their useful life with cost-effective LED lighting on metal poles and eliminate the fund deficit that accumulated over the years due to insufficient revenues. The 10-year assessment commenced in FY 2021-22 and will cease after FY 2030-31.
- Benefit Zone No. 7 (excluding Bay Pointe, Bravo, and Caprice parcels) – The purpose of this assessment is to repay the cost for replacement of the failed wooden streetlight poles that exceeded their useful life with cost-effective LED lighting on metal poles. The 10-year assessment increase commenced in FY 2019-20, is subject to annual inflationary adjustments, and will cease after FY 2028-29.

PART E

PROPERTY OWNER LIST & ASSESSMENT ROLL

A list of names and addresses of the owners of all parcels, and the description of each parcel within the City of Hercules's Landscaping and Lighting Assessment District No. 83-2 is shown on the last equalized Secured Property Tax Roll of the Contra Costa County Assessor, which by reference is hereby made a part of this Report.

This list is keyed to the Assessor's Parcel Numbers as shown on the Assessment Roll, which includes the proposed amount of assessments for FY 2026-27 apportioned to each lot or parcel. The Assessment Roll is on file in the Office of the City Clerk of the City of Hercules and is shown in this Report as Appendix B.

The total proposed assessment for FY 2026-27 is as follows:

Benefit Zone	FY 2026-27 Amount
Zone 1	\$108,165.88
Zone 2	\$82,960.42
Zone 3 & 4	\$124,237.66
Zone 5A	\$100,630.86
Zone 5B	\$49,160.20
Zone 5C	\$33,020.50
Zone 6	\$102,436.44
Zone 7	\$128,649.92
Zone 8	\$205,629.78
Zone 9	\$101,264.36
Zone 10	\$1,326,375.40

APPENDIX "A"
PUBLIC PROPERTY ASSESSMENTS

**CITY OF HERCULES
LANDSCAPING AND LIGHTING DISTRICT NO. 83-2
PUBLIC PROPERTY ASSESSMENTS**

FY 2026-27

APN	Owner/Use	Location	Units	Acres	ERU	Local Zone Assessment	Zone 10 Assessment
Zone 9							
360642001	EAST BAY MUNICIPAL		0	1.450	0.279	\$33.34	\$0.00
Zone 9 Total:			0	1.450	0.279	\$33.34	\$0.00
Zone 7a							
362030046	WEST CC UNIFIED SCHOOL	REFUGIO VALLEY	0	5.430	4.181	\$667.48	\$0.00
362281007	HERCULES CITY OF		0	3.570	0.687	\$109.70	\$0.00
362281008	HERCULES CITY OF		0	1.960	0.377	\$60.22	\$0.00
Zone 7a Total:			0	10.960	5.246	\$837.40	\$0.00
Zone 5C							
404020014	CALIFORNIA STATE OF	RAILROAD	0	5.400	6.930	\$501.56	\$0.00
404020022	HERCULES	SAN PABLO	0	11.190	2.154	\$155.90	\$0.00
Zone 5C Total:			0	16.590	9.084	\$657.46	\$0.00
Zone 1							
404160006	HERCULES	ATHENS	0	5.810	0.250	\$38.38	\$40.26
404170027	HERCULES	RAILROAD	0	0.540	2.772	\$425.62	\$0.00
404170028	HERCULES	RAILROAD	0	0.600	0.462	\$70.92	\$0.00
Zone 1 Total:			0	6.950	3.484	\$534.92	\$40.26
Zone 5A							
404182001	CONTRA COSTA COUNTY	LINUS PAULING	0	4.110	5.274	\$832.54	\$0.00
404182002	CONTRA COSTA COUNTY	LINUS PAULING	0	2.520	12.937	\$2,041.86	\$0.00
404182010	HERCULES CITY OF	JOHN MUIR	0	0.300	0.385	\$60.76	\$0.00
404182015	HERCULES PUBLIC	LINUS PAULING	7	6.710	34.447	\$5,436.86	\$0.00
Zone 5A Total:			7	13.640	53.044	\$8,372.02	\$0.00
Zone 5C							
404730006	HERCULES CITY OF	RAILROAD	0	3.130	4.017	\$290.72	\$0.00
404730007	HERCULES CITY OF	BAYFRONT	0	0.484	0.621	\$44.96	\$0.00
404730008	HERCULES CITY OF	BAYFRONT	0	0.434	0.557	\$40.30	\$0.00
404730009	HERCULES CITY OF	SHORELINE	0	6.497	8.338	\$603.46	\$0.00
Zone 5C Total:			0	10.545	13.533	\$979.44	\$0.00
Zone 2							
406061039	HERCULES CITY OF		0	3.590	2.764	\$358.92	\$0.00
Zone 2 Total:			0	3.590	2.764	\$358.92	\$0.00
Zone 5C							
406070025	CALIFORNIA STATE OF	BAYBERRY	0	6.350	8.149	\$589.80	\$0.00
406070043	SAN FRANCISCO BART	BAYBERRY	0	8.690	11.153	\$807.14	\$0.00

**CITY OF HERCULES
LANDSCAPING AND LIGHTING DISTRICT NO. 83-2
PUBLIC PROPERTY ASSESSMENTS**

FY 2026-27

<u>APN</u>	<u>Owner/Use</u>	<u>Location</u>	<u>Units</u>	<u>Acres</u>	<u>ERU</u>	<u>Local Zone Assessment</u>	<u>Zone 10 Assessment</u>
Zone 5C Total:			0	15.040	19.302	\$1,396.94	\$0.00
Zone 5B							
406150015	HERCULES CITY OF	CIVIC	0	8.890	45.639	\$6,392.68	\$0.00
Zone 5B Total:			0	8.890	45.639	\$6,392.68	\$0.00
Zone 5C							
406170001	HERCULES CITY OF		0	1.740	2.233	\$161.62	\$0.00
406180002	HERCULES CITY OF		0	0.260	0.333	\$24.14	\$0.00
Zone 5C Total:			0	2.000	2.566	\$185.76	\$0.00
Zone 7a							
406230003	EAST BAY MUNICIPAL		0	2.210	1.701	\$271.66	\$0.00
Zone 7a Total:			0	2.210	1.701	\$271.66	\$0.00
Zone 8							
406252007	HERCULES CITY OF	MARIGOLD	0	0.050	0.009	\$1.24	\$0.00
406341011	EAST BAY MUNICIPAL	LUPINE	0	0.150	0.770	\$98.88	\$0.00
406400001	HERCULES CITY OF	REFUGIO VALLEY	0	37.840	194.261	\$24,943.20	\$0.00
406450025	HERCULES CITY OF	REFUGIO VALLEY	0	24.350	4.687	\$601.90	\$0.00
406471070	HERCULES CITY OF	REFUGIO VALLEY	0	1.320	1.694	\$217.52	\$0.00
Zone 8 Total:			0	63.710	201.423	\$25,862.74	\$0.00
Zone 3							
407023004	HERCULES CITY OF	AQUAMARINE	0	0.300	0.231	\$23.14	\$0.00
Zone 3 Total:			0	0.300	0.231	\$23.14	\$0.00
Zone 4							
407220001	WEST CC UNIFIED SCHOOL	REFUGIO VALLEY	0	13.280	10.226	\$1,024.48	\$0.00
407290009	WEST CC UNIFIED SCHOOL	REFUGIO VALLEY	0	61.600	47.435	\$4,752.14	\$0.00
Zone 4 Total:			0	74.880	57.662	\$5,776.62	\$0.00
All Zones Total:					415.964	\$51,683.04	\$40.26

APPENDIX "B"
ASSESSMENT ROLL

**CITY OF HERCULES
LANDSCAPE AND LIGHTING DISTRICT NO. 83-2**

**ASSESSMENT ROLL
FISCAL YEAR 2026-27**

Assessor's				Assessor's				Assessor's			
Parcel	Local Zone	Zone 10		Parcel	Local Zone	Zone 10		Parcel	Local Zone	Zone 10	
Number	Zone	Amount	Amount	Number	Zone	Amount	Amount	Number	Zone	Amount	Amount
360621001	3a	\$146.22	\$161.04	360622044	3a	\$146.22	\$161.04	360642011	3a	\$146.22	\$161.04
360621002	3a	\$146.22	\$161.04	360622045	3a	\$146.22	\$161.04	360642012	3a	\$146.22	\$161.04
360621003	3a	\$146.22	\$161.04	360622046	3a	\$146.22	\$161.04	360642013	3a	\$146.22	\$161.04
360621004	3a	\$146.22	\$161.04	360622047	3a	\$146.22	\$161.04	360642014	3a	\$146.22	\$161.04
360621005	3a	\$146.22	\$161.04	360622048	3a	\$146.22	\$161.04	360642015	3a	\$146.22	\$161.04
360621006	3a	\$146.22	\$161.04	360622049	3a	\$146.22	\$161.04	360642016	3a	\$146.22	\$161.04
360621007	3a	\$146.22	\$161.04	360622050	3a	\$146.22	\$161.04	360642017	3a	\$146.22	\$161.04
360621008	3a	\$146.22	\$161.04	360622051	3a	\$146.22	\$161.04	360642018	3a	\$146.22	\$161.04
360621009	3a	\$146.22	\$161.04	360622052	3a	\$146.22	\$161.04	360642019	3a	\$146.22	\$161.04
360621010	3a	\$146.22	\$161.04	360622053	3a	\$146.22	\$161.04	360651001	3a	\$146.22	\$161.04
360621011	3a	\$146.22	\$161.04	360630001	3a	\$146.22	\$161.04	360651002	3a	\$146.22	\$161.04
360622001	3a	\$146.22	\$161.04	360630002	3a	\$146.22	\$161.04	360651003	3a	\$146.22	\$161.04
360622002	3a	\$146.22	\$161.04	360630003	3a	\$146.22	\$161.04	360651004	3a	\$146.22	\$161.04
360622003	3a	\$146.22	\$161.04	360630004	3a	\$146.22	\$161.04	360651005	3a	\$146.22	\$161.04
360622004	3a	\$146.22	\$161.04	360630005	3a	\$146.22	\$161.04	360652001	3a	\$146.22	\$161.04
360622005	3a	\$146.22	\$161.04	360630006	3a	\$146.22	\$161.04	360652002	3a	\$146.22	\$161.04
360622006	3a	\$146.22	\$161.04	360630007	3a	\$146.22	\$161.04	360652003	3a	\$146.22	\$161.04
360622007	3a	\$146.22	\$161.04	360630008	3a	\$146.22	\$161.04	360652004	3a	\$146.22	\$161.04
360622008	3a	\$146.22	\$161.04	360630009	3a	\$146.22	\$161.04	360652005	3a	\$146.22	\$161.04
360622009	3a	\$146.22	\$161.04	360630010	3a	\$146.22	\$161.04	360652006	3a	\$146.22	\$161.04
360622010	3a	\$146.22	\$161.04	360630011	3a	\$146.22	\$161.04	360652007	3a	\$146.22	\$161.04
360622011	3a	\$146.22	\$161.04	360630012	3a	\$146.22	\$161.04	360652008	3a	\$146.22	\$161.04
360622012	3a	\$146.22	\$161.04	360630013	3a	\$146.22	\$161.04	360652009	3a	\$146.22	\$161.04
360622013	3a	\$146.22	\$161.04	360630014	3a	\$146.22	\$161.04	360652010	3a	\$146.22	\$161.04
360622014	3a	\$146.22	\$161.04	360630015	3a	\$146.22	\$161.04	360652011	3a	\$146.22	\$161.04
360622015	3a	\$146.22	\$161.04	360630021	3a	\$146.22	\$161.04	360652012	3a	\$146.22	\$161.04
360622016	3a	\$146.22	\$161.04	360630022	3a	\$146.22	\$161.04	360653001	3a	\$146.22	\$161.04
360622017	3a	\$146.22	\$161.04	360630023	3a	\$146.22	\$161.04	360653002	3a	\$146.22	\$161.04
360622018	3a	\$146.22	\$161.04	360630024	3a	\$146.22	\$161.04	360653003	3a	\$146.22	\$161.04
360622019	3a	\$146.22	\$161.04	360630025	3a	\$146.22	\$161.04	360653004	3a	\$146.22	\$161.04
360622020	3a	\$146.22	\$161.04	360630026	3a	\$146.22	\$161.04	360653005	3a	\$146.22	\$161.04
360622021	3a	\$146.22	\$161.04	360630027	3a	\$146.22	\$161.04	360653006	3a	\$146.22	\$161.04
360622022	3a	\$146.22	\$161.04	360630028	3a	\$146.22	\$161.04	360700001	3a	\$146.22	\$161.04
360622023	3a	\$146.22	\$161.04	360630029	3a	\$146.22	\$161.04	360700002	3a	\$146.22	\$161.04
360622024	3a	\$146.22	\$161.04	360630030	3a	\$146.22	\$161.04	360700003	3a	\$146.22	\$161.04
360622025	3a	\$146.22	\$161.04	360630031	3a	\$146.22	\$161.04	360700004	3a	\$146.22	\$161.04
360622026	3a	\$146.22	\$161.04	360630032	3a	\$146.22	\$161.04	360700005	3a	\$146.22	\$161.04
360622027	3a	\$146.22	\$161.04	360641001	3a	\$146.22	\$161.04	360700006	3a	\$146.22	\$161.04
360622028	3a	\$146.22	\$161.04	360641002	3a	\$146.22	\$161.04	360700007	3a	\$146.22	\$161.04
360622029	3a	\$146.22	\$161.04	360641009	3a	\$146.22	\$161.04	360700008	3a	\$146.22	\$161.04
360622030	3a	\$146.22	\$161.04	360641010	3a	\$146.22	\$161.04	362030014	7a	\$39.90	\$40.26
360622031	3a	\$146.22	\$161.04	360641011	3a	\$146.22	\$161.04	362030016	7a	\$39.90	\$40.26
360622032	3a	\$146.22	\$161.04	360641012	3a	\$36.56	\$40.26	362030041	7a	\$39.90	\$40.26
360622033	3a	\$146.22	\$161.04	360641013	3a	\$146.22	\$161.04	362030046	7a	\$667.48	\$0.00
360622034	3a	\$146.22	\$161.04	360641014	3a	\$146.22	\$161.04	362030050	7a	\$39.90	\$40.26
360622035	3a	\$146.22	\$161.04	360641015	3a	\$36.56	\$40.26	362250001	7	\$69.52	\$120.78
360622036	3a	\$146.22	\$161.04	360642001	9	\$33.34	\$0.00	362250002	7	\$69.52	\$120.78
360622037	3a	\$146.22	\$161.04	360642004	3a	\$146.22	\$161.04	362250003	7	\$69.52	\$120.78
360622038	3a	\$146.22	\$161.04	360642005	3a	\$146.22	\$161.04	362250004	7	\$69.52	\$120.78
360622039	3a	\$146.22	\$161.04	360642006	3a	\$146.22	\$161.04	362250005	7	\$69.52	\$120.78
360622040	3a	\$146.22	\$161.04	360642007	3a	\$146.22	\$161.04	362250006	7	\$69.52	\$120.78
360622041	3a	\$146.22	\$161.04	360642008	3a	\$146.22	\$161.04	362250007	7	\$69.52	\$120.78
360622042	3a	\$146.22	\$161.04	360642009	3a	\$146.22	\$161.04	362250008	7	\$69.52	\$120.78
360622043	3a	\$146.22	\$161.04	360642010	3a	\$146.22	\$161.04	362250009	7	\$69.52	\$120.78

**CITY OF HERCULES
LANDSCAPE AND LIGHTING DISTRICT NO. 83-2**

**ASSESSMENT ROLL
FISCAL YEAR 2026-27**

Assessor's				Assessor's				Assessor's			
Parcel	Local Zone	Zone 10		Parcel	Local Zone	Zone 10		Parcel	Local Zone	Zone 10	
Number	Zone	Amount	Amount	Number	Zone	Amount	Amount	Number	Zone	Amount	Amount
362250010	7	\$69.52	\$120.78	362250064	7	\$69.52	\$120.78	362260049	7	\$69.52	\$120.78
362250011	7	\$69.52	\$120.78	362250065	7	\$69.52	\$120.78	362260050	7	\$69.52	\$120.78
362250012	7	\$69.52	\$120.78	362250066	7	\$69.52	\$120.78	362260051	7	\$69.52	\$120.78
362250013	7	\$69.52	\$120.78	362250067	7	\$69.52	\$120.78	362260052	7	\$69.52	\$120.78
362250014	7	\$69.52	\$120.78	362250068	7	\$69.52	\$120.78	362260053	7	\$69.52	\$120.78
362250015	7	\$69.52	\$120.78	362250069	7	\$69.52	\$120.78	362260054	7	\$69.52	\$120.78
362250016	7	\$69.52	\$120.78	362260001	7	\$69.52	\$120.78	362260055	7	\$69.52	\$120.78
362250017	7	\$69.52	\$120.78	362260002	7	\$69.52	\$120.78	362260056	7	\$69.52	\$120.78
362250018	7	\$69.52	\$120.78	362260003	7	\$69.52	\$120.78	362260057	7	\$69.52	\$120.78
362250019	7	\$69.52	\$120.78	362260004	7	\$69.52	\$120.78	362260058	7	\$69.52	\$120.78
362250020	7	\$69.52	\$120.78	362260005	7	\$69.52	\$120.78	362260059	7	\$69.52	\$120.78
362250021	7	\$69.52	\$120.78	362260006	7	\$69.52	\$120.78	362260060	7	\$69.52	\$120.78
362250022	7	\$69.52	\$120.78	362260007	7	\$69.52	\$120.78	362260061	7	\$69.52	\$120.78
362250023	7	\$69.52	\$120.78	362260008	7	\$69.52	\$120.78	362260062	7	\$69.52	\$120.78
362250024	7	\$69.52	\$120.78	362260009	7	\$69.52	\$120.78	362260063	7	\$69.52	\$120.78
362250025	7	\$69.52	\$120.78	362260010	7	\$69.52	\$120.78	362271001	7a	\$159.62	\$161.04
362250026	7	\$69.52	\$120.78	362260011	7	\$69.52	\$120.78	362271002	7a	\$159.62	\$161.04
362250027	7	\$69.52	\$120.78	362260012	7	\$69.52	\$120.78	362271003	7a	\$159.62	\$161.04
362250028	7	\$69.52	\$120.78	362260013	7	\$69.52	\$120.78	362271004	7a	\$159.62	\$161.04
362250029	7	\$69.52	\$120.78	362260014	7	\$69.52	\$120.78	362271005	7a	\$159.62	\$161.04
362250030	7	\$69.52	\$120.78	362260015	7	\$69.52	\$120.78	362271008	7a	\$159.62	\$161.04
362250031	7	\$69.52	\$120.78	362260016	7	\$69.52	\$120.78	362272003	7a	\$159.62	\$161.04
362250032	7	\$69.52	\$120.78	362260017	7	\$69.52	\$120.78	362272004	7a	\$159.62	\$161.04
362250033	7	\$69.52	\$120.78	362260018	7	\$69.52	\$120.78	362272005	7a	\$159.62	\$161.04
362250034	7	\$69.52	\$120.78	362260019	7	\$69.52	\$120.78	362272006	7a	\$159.62	\$161.04
362250035	7	\$69.52	\$120.78	362260020	7	\$69.52	\$120.78	362272007	7a	\$159.62	\$161.04
362250036	7	\$69.52	\$120.78	362260021	7	\$69.52	\$120.78	362272008	7a	\$159.62	\$161.04
362250037	7	\$69.52	\$120.78	362260022	7	\$69.52	\$120.78	362272009	7a	\$159.62	\$161.04
362250038	7	\$69.52	\$120.78	362260023	7	\$69.52	\$120.78	362272010	7a	\$159.62	\$161.04
362250039	7	\$69.52	\$120.78	362260024	7	\$69.52	\$120.78	362281001	7a	\$159.62	\$161.04
362250040	7	\$69.52	\$120.78	362260025	7	\$69.52	\$120.78	362281002	7a	\$159.62	\$161.04
362250041	7	\$69.52	\$120.78	362260026	7	\$69.52	\$120.78	362281003	7a	\$159.62	\$161.04
362250042	7	\$69.52	\$120.78	362260027	7	\$69.52	\$120.78	362281004	7a	\$159.62	\$161.04
362250043	7	\$69.52	\$120.78	362260028	7	\$69.52	\$120.78	362281005	7a	\$159.62	\$161.04
362250044	7	\$69.52	\$120.78	362260029	7	\$69.52	\$120.78	362281007	7a	\$109.70	\$0.00
362250045	7	\$69.52	\$120.78	362260030	7	\$69.52	\$120.78	362281008	7a	\$60.22	\$0.00
362250046	7	\$69.52	\$120.78	362260031	7	\$69.52	\$120.78	362282001	7a	\$159.62	\$161.04
362250047	7	\$69.52	\$120.78	362260032	7	\$69.52	\$120.78	362282002	7a	\$159.62	\$161.04
362250048	7	\$69.52	\$120.78	362260033	7	\$69.52	\$120.78	362282003	7a	\$159.62	\$161.04
362250049	7	\$69.52	\$120.78	362260034	7	\$69.52	\$120.78	362282004	7a	\$159.62	\$161.04
362250050	7	\$69.52	\$120.78	362260035	7	\$69.52	\$120.78	362282005	7a	\$159.62	\$161.04
362250051	7	\$69.52	\$120.78	362260036	7	\$69.52	\$120.78	362282006	7a	\$159.62	\$161.04
362250052	7	\$69.52	\$120.78	362260037	7	\$69.52	\$120.78	362282007	7a	\$159.62	\$161.04
362250053	7	\$69.52	\$120.78	362260038	7	\$69.52	\$120.78	362282008	7a	\$159.62	\$161.04
362250054	7	\$69.52	\$120.78	362260039	7	\$69.52	\$120.78	362282009	7a	\$159.62	\$161.04
362250055	7	\$69.52	\$120.78	362260040	7	\$69.52	\$120.78	362282010	7a	\$159.62	\$161.04
362250056	7	\$69.52	\$120.78	362260041	7	\$69.52	\$120.78	362282011	7a	\$159.62	\$161.04
362250057	7	\$69.52	\$120.78	362260042	7	\$69.52	\$120.78	362282012	7a	\$159.62	\$161.04
362250058	7	\$69.52	\$120.78	362260043	7	\$69.52	\$120.78	362282013	7a	\$159.62	\$161.04
362250059	7	\$69.52	\$120.78	362260044	7	\$69.52	\$120.78	362282014	7a	\$159.62	\$161.04
362250060	7	\$69.52	\$120.78	362260045	7	\$69.52	\$120.78	362282018	7a	\$159.62	\$161.04
362250061	7	\$69.52	\$120.78	362260046	7	\$69.52	\$120.78	362282021	7a	\$159.62	\$161.04
362250062	7	\$69.52	\$120.78	362260047	7	\$69.52	\$120.78	362282022	7a	\$159.62	\$161.04
362250063	7	\$69.52	\$120.78	362260048	7	\$69.52	\$120.78	362282023	7a	\$159.62	\$161.04

**CITY OF HERCULES
LANDSCAPE AND LIGHTING DISTRICT NO. 83-2**

**ASSESSMENT ROLL
FISCAL YEAR 2026-27**

Assessor's				Assessor's				Assessor's			
Parcel	Local Zone	Zone 10		Parcel	Local Zone	Zone 10		Parcel	Local Zone	Zone 10	
Number	Zone	Amount	Amount	Number	Zone	Amount	Amount	Number	Zone	Amount	Amount
362330010	7a	\$159.62	\$161.04	362340029	7a	\$159.62	\$161.04	362350023	7a	\$159.62	\$161.04
362330011	7a	\$159.62	\$161.04	362340030	7a	\$159.62	\$161.04	362350024	7a	\$159.62	\$161.04
362330012	7a	\$159.62	\$161.04	362340031	7a	\$159.62	\$161.04	362350025	7a	\$159.62	\$161.04
362330013	7a	\$159.62	\$161.04	362340032	7a	\$159.62	\$161.04	362350026	7a	\$159.62	\$161.04
362330014	7a	\$159.62	\$161.04	362340033	7a	\$159.62	\$161.04	362350027	7a	\$159.62	\$161.04
362330015	7a	\$159.62	\$161.04	362340034	7a	\$159.62	\$161.04	362350028	7a	\$159.62	\$161.04
362330016	7a	\$159.62	\$161.04	362340035	7a	\$159.62	\$161.04	362350029	7a	\$159.62	\$161.04
362330017	7a	\$159.62	\$161.04	362340036	7a	\$159.62	\$161.04	362350030	7a	\$159.62	\$161.04
362330022	7a	\$159.62	\$161.04	362340037	7a	\$159.62	\$161.04	362350031	7a	\$159.62	\$161.04
362330023	7a	\$159.62	\$161.04	362340038	7a	\$159.62	\$161.04	362350032	7a	\$159.62	\$161.04
362330024	7a	\$159.62	\$161.04	362340039	7a	\$159.62	\$161.04	362350033	7a	\$159.62	\$161.04
362330025	7a	\$159.62	\$161.04	362340040	7a	\$159.62	\$161.04	362350034	7a	\$159.62	\$161.04
362330026	7a	\$159.62	\$161.04	362340041	7a	\$159.62	\$161.04	362350035	7a	\$159.62	\$161.04
362330027	7a	\$159.62	\$161.04	362340042	7a	\$159.62	\$161.04	362350036	7a	\$159.62	\$161.04
362330028	7a	\$159.62	\$161.04	362340043	7a	\$159.62	\$161.04	362350037	7a	\$159.62	\$161.04
362330029	7a	\$159.62	\$161.04	362340044	7a	\$159.62	\$161.04	362350038	7a	\$159.62	\$161.04
362330030	7a	\$159.62	\$161.04	362340045	7a	\$159.62	\$161.04	362350039	7a	\$159.62	\$161.04
362330031	7a	\$159.62	\$161.04	362340046	7a	\$159.62	\$161.04	362350040	7a	\$159.62	\$161.04
362330032	7a	\$159.62	\$161.04	362340047	7a	\$159.62	\$161.04	362350041	7a	\$159.62	\$161.04
362330033	7a	\$159.62	\$161.04	362340048	7a	\$159.62	\$161.04	362350042	7a	\$159.62	\$161.04
362330034	7a	\$159.62	\$161.04	362340049	7a	\$159.62	\$161.04	362350043	7a	\$159.62	\$161.04
362330035	7a	\$159.62	\$161.04	362340050	7a	\$159.62	\$161.04	362350044	7a	\$159.62	\$161.04
362330036	7a	\$159.62	\$161.04	362340051	7a	\$159.62	\$161.04	362350045	7a	\$159.62	\$161.04
362330037	7a	\$159.62	\$161.04	362340052	7a	\$159.62	\$161.04	362350046	7a	\$159.62	\$161.04
362330038	7a	\$159.62	\$161.04	362340053	7a	\$159.62	\$161.04	362361001	7a	\$159.62	\$161.04
362330039	7a	\$159.62	\$161.04	362340054	7a	\$159.62	\$161.04	362361002	7a	\$159.62	\$161.04
362340001	7a	\$159.62	\$161.04	362340055	7a	\$159.62	\$161.04	362361003	7a	\$159.62	\$161.04
362340002	7a	\$159.62	\$161.04	362340056	7a	\$159.62	\$161.04	362361004	7a	\$159.62	\$161.04
362340003	7a	\$159.62	\$161.04	362340057	7a	\$159.62	\$161.04	362361005	7a	\$159.62	\$161.04
362340004	7a	\$159.62	\$161.04	362340058	7a	\$159.62	\$161.04	362361006	7a	\$159.62	\$161.04
362340005	7a	\$159.62	\$161.04	362340059	7a	\$159.62	\$161.04	362361007	7a	\$159.62	\$161.04
362340006	7a	\$159.62	\$161.04	362340060	7a	\$159.62	\$161.04	362361008	7a	\$159.62	\$161.04
362340007	7a	\$159.62	\$161.04	362350001	7a	\$159.62	\$161.04	362361009	7a	\$159.62	\$161.04
362340008	7a	\$159.62	\$161.04	362350002	7a	\$159.62	\$161.04	362361010	7a	\$159.62	\$161.04
362340009	7a	\$159.62	\$161.04	362350003	7a	\$159.62	\$161.04	362361011	7a	\$159.62	\$161.04
362340010	7a	\$159.62	\$161.04	362350004	7a	\$159.62	\$161.04	362361012	7a	\$159.62	\$161.04
362340011	7a	\$159.62	\$161.04	362350005	7a	\$159.62	\$161.04	362361013	7a	\$159.62	\$161.04
362340012	7a	\$159.62	\$161.04	362350006	7a	\$159.62	\$161.04	362361014	7a	\$159.62	\$161.04
362340013	7a	\$159.62	\$161.04	362350007	7a	\$159.62	\$161.04	362361015	7a	\$159.62	\$161.04
362340014	7a	\$159.62	\$161.04	362350008	7a	\$159.62	\$161.04	362362001	7a	\$159.62	\$161.04
362340015	7a	\$159.62	\$161.04	362350009	7a	\$159.62	\$161.04	362362002	7a	\$159.62	\$161.04
362340016	7a	\$159.62	\$161.04	362350010	7a	\$159.62	\$161.04	362362003	7a	\$159.62	\$161.04
362340017	7a	\$159.62	\$161.04	362350011	7a	\$159.62	\$161.04	362362004	7a	\$159.62	\$161.04
362340018	7a	\$159.62	\$161.04	362350012	7a	\$159.62	\$161.04	362362005	7a	\$159.62	\$161.04
362340019	7a	\$159.62	\$161.04	362350013	7a	\$159.62	\$161.04	362362006	7a	\$159.62	\$161.04
362340020	7a	\$159.62	\$161.04	362350014	7a	\$159.62	\$161.04	362362007	7a	\$159.62	\$161.04
362340021	7a	\$159.62	\$161.04	362350015	7a	\$159.62	\$161.04	362362008	7a	\$159.62	\$161.04
362340022	7a	\$159.62	\$161.04	362350016	7a	\$159.62	\$161.04	362362009	7a	\$159.62	\$161.04
362340023	7a	\$159.62	\$161.04	362350017	7a	\$159.62	\$161.04	362362010	7a	\$159.62	\$161.04
362340024	7a	\$159.62	\$161.04	362350018	7a	\$159.62	\$161.04	362362011	7a	\$159.62	\$161.04
362340025	7a	\$159.62	\$161.04	362350019	7a	\$159.62	\$161.04	362362012	7a	\$159.62	\$161.04
362340026	7a	\$159.62	\$161.04	362350020	7a	\$159.62	\$161.04	362362013	7a	\$159.62	\$161.04
362340027	7a	\$159.62	\$161.04	362350021	7a	\$159.62	\$161.04	362362014	7a	\$159.62	\$161.04
362340028	7a	\$159.62	\$161.04	362350022	7a	\$159.62	\$161.04	362362015	7a	\$159.62	\$161.04

**CITY OF HERCULES
LANDSCAPE AND LIGHTING DISTRICT NO. 83-2**

**ASSESSMENT ROLL
FISCAL YEAR 2026-27**

Assessor's				Assessor's				Assessor's			
Parcel	Local Zone	Zone 10		Parcel	Local Zone	Zone 10		Parcel	Local Zone	Zone 10	
Number	Zone	Amount	Amount	Number	Zone	Amount	Amount	Number	Zone	Amount	Amount
362363001	7a	\$159.62	\$161.04	362381011	7a	\$159.62	\$161.04	362391011	7a	\$159.62	\$161.04
362363002	7a	\$159.62	\$161.04	362381012	7a	\$159.62	\$161.04	362391012	7a	\$159.62	\$161.04
362363003	7a	\$159.62	\$161.04	362381013	7a	\$159.62	\$161.04	362391013	7a	\$159.62	\$161.04
362363004	7a	\$159.62	\$161.04	362381014	7a	\$159.62	\$161.04	362391014	7a	\$159.62	\$161.04
362363005	7a	\$159.62	\$161.04	362381015	7a	\$159.62	\$161.04	362391015	7a	\$159.62	\$161.04
362371001	7a	\$159.62	\$161.04	362381016	7a	\$159.62	\$161.04	362391016	7a	\$159.62	\$161.04
362371002	7a	\$159.62	\$161.04	362381017	7a	\$159.62	\$161.04	362391017	7a	\$159.62	\$161.04
362371003	7a	\$159.62	\$161.04	362381018	7a	\$159.62	\$161.04	362392001	7a	\$159.62	\$161.04
362371004	7a	\$159.62	\$161.04	362381019	7a	\$159.62	\$161.04	362392002	7a	\$159.62	\$161.04
362371005	7a	\$159.62	\$161.04	362381020	7a	\$159.62	\$161.04	362392003	7a	\$159.62	\$161.04
362371006	7a	\$159.62	\$161.04	362382001	7a	\$159.62	\$161.04	362393001	7a	\$159.62	\$161.04
362371007	7a	\$159.62	\$161.04	362382002	7a	\$159.62	\$161.04	362393002	7a	\$159.62	\$161.04
362371008	7a	\$159.62	\$161.04	362382003	7a	\$159.62	\$161.04	362393003	7a	\$159.62	\$161.04
362371009	7a	\$159.62	\$161.04	362382004	7a	\$159.62	\$161.04	362393004	7a	\$159.62	\$161.04
362371010	7a	\$159.62	\$161.04	362382005	7a	\$159.62	\$161.04	362393005	7a	\$159.62	\$161.04
362371011	7a	\$159.62	\$161.04	362382006	7a	\$159.62	\$161.04	362393006	7a	\$159.62	\$161.04
362372001	7a	\$159.62	\$161.04	362382007	7a	\$159.62	\$161.04	362393007	7a	\$159.62	\$161.04
362372002	7a	\$159.62	\$161.04	362382008	7a	\$159.62	\$161.04	362393008	7a	\$159.62	\$161.04
362372003	7a	\$159.62	\$161.04	362382009	7a	\$159.62	\$161.04	362393009	7a	\$159.62	\$161.04
362372004	7a	\$159.62	\$161.04	362382010	7a	\$159.62	\$161.04	362393010	7a	\$159.62	\$161.04
362372005	7a	\$159.62	\$161.04	362382011	7a	\$159.62	\$161.04	362393011	7a	\$159.62	\$161.04
362372006	7a	\$159.62	\$161.04	362382012	7a	\$159.62	\$161.04	362393012	7a	\$159.62	\$161.04
362372007	7a	\$159.62	\$161.04	362382013	7a	\$159.62	\$161.04	362393013	7a	\$159.62	\$161.04
362372008	7a	\$159.62	\$161.04	362382014	7a	\$159.62	\$161.04	362393014	7a	\$159.62	\$161.04
362372009	7a	\$159.62	\$161.04	362383001	7a	\$159.62	\$161.04	362393015	7a	\$159.62	\$161.04
362372010	7a	\$159.62	\$161.04	362383002	7a	\$159.62	\$161.04	362393016	7a	\$159.62	\$161.04
362372011	7a	\$159.62	\$161.04	362383003	7a	\$159.62	\$161.04	362393017	7a	\$159.62	\$161.04
362373001	7a	\$159.62	\$161.04	362383004	7a	\$159.62	\$161.04	362393018	7a	\$159.62	\$161.04
362373002	7a	\$159.62	\$161.04	362383005	7a	\$159.62	\$161.04	362393019	7a	\$159.62	\$161.04
362373003	7a	\$159.62	\$161.04	362383006	7a	\$159.62	\$161.04	362393020	7a	\$159.62	\$161.04
362373004	7a	\$159.62	\$161.04	362383007	7a	\$159.62	\$161.04	362393021	7a	\$159.62	\$161.04
362373005	7a	\$159.62	\$161.04	362383008	7a	\$159.62	\$161.04	362393022	7a	\$159.62	\$161.04
362373006	7a	\$159.62	\$161.04	362384001	7a	\$159.62	\$161.04	362393023	7a	\$159.62	\$161.04
362373007	7a	\$159.62	\$161.04	362384002	7a	\$159.62	\$161.04	362393024	7a	\$159.62	\$161.04
362373008	7a	\$159.62	\$161.04	362384003	7a	\$159.62	\$161.04	362393025	7a	\$159.62	\$161.04
362373009	7a	\$159.62	\$161.04	362384004	7a	\$159.62	\$161.04	362393026	7a	\$159.62	\$161.04
362373010	7a	\$159.62	\$161.04	362384005	7a	\$159.62	\$161.04	362394001	7a	\$159.62	\$161.04
362373011	7a	\$159.62	\$161.04	362384006	7a	\$159.62	\$161.04	362394002	7a	\$159.62	\$161.04
362373012	7a	\$159.62	\$161.04	362384007	7a	\$159.62	\$161.04	362394003	7a	\$159.62	\$161.04
362373013	7a	\$159.62	\$161.04	362384008	7a	\$159.62	\$161.04	362394004	7a	\$159.62	\$161.04
362373014	7a	\$159.62	\$161.04	362384009	7a	\$159.62	\$161.04	362394005	7a	\$159.62	\$161.04
362373015	7a	\$159.62	\$161.04	362384010	7a	\$159.62	\$161.04	362394006	7a	\$159.62	\$161.04
362373016	7a	\$159.62	\$161.04	362384011	7a	\$159.62	\$161.04	362394007	7a	\$159.62	\$161.04
362373017	7a	\$159.62	\$161.04	362384012	7a	\$159.62	\$161.04	362394008	7a	\$159.62	\$161.04
362381001	7a	\$159.62	\$161.04	362391001	7a	\$159.62	\$161.04	362394009	7a	\$159.62	\$161.04
362381002	7a	\$159.62	\$161.04	362391002	7a	\$159.62	\$161.04	362394010	7a	\$159.62	\$161.04
362381003	7a	\$159.62	\$161.04	362391003	7a	\$159.62	\$161.04	362394011	7a	\$159.62	\$161.04
362381004	7a	\$159.62	\$161.04	362391004	7a	\$159.62	\$161.04	362394012	7a	\$159.62	\$161.04
362381005	7a	\$159.62	\$161.04	362391005	7a	\$159.62	\$161.04	362394013	7a	\$159.62	\$161.04
362381006	7a	\$159.62	\$161.04	362391006	7a	\$159.62	\$161.04	362394014	7a	\$159.62	\$161.04
362381007	7a	\$159.62	\$161.04	362391007	7a	\$159.62	\$161.04	362394015	7a	\$159.62	\$161.04
362381008	7a	\$159.62	\$161.04	362391008	7a	\$159.62	\$161.04	362394016	7a	\$159.62	\$161.04
362381009	7a	\$159.62	\$161.04	362391009	7a	\$159.62	\$161.04	362394017	7a	\$159.62	\$161.04
362381010	7a	\$159.62	\$161.04	362391010	7a	\$159.62	\$161.04	362395001	7a	\$159.62	\$161.04

**CITY OF HERCULES
LANDSCAPE AND LIGHTING DISTRICT NO. 83-2**

**ASSESSMENT ROLL
FISCAL YEAR 2026-27**

Assessor's				Assessor's				Assessor's			
Parcel	Local Zone	Zone 10		Parcel	Local Zone	Zone 10		Parcel	Local Zone	Zone 10	
Number	Zone	Amount	Amount	Number	Zone	Amount	Amount	Number	Zone	Amount	Amount
362410065	7	\$69.52	\$120.78	362430017	7	\$69.52	\$120.78	362440029	7	\$69.52	\$120.78
362410066	7	\$69.52	\$120.78	362430018	7	\$69.52	\$120.78	362440030	7	\$69.52	\$120.78
362410067	7	\$69.52	\$120.78	362430019	7	\$69.52	\$120.78	362440031	7	\$69.52	\$120.78
362410068	7	\$69.52	\$120.78	362430020	7	\$69.52	\$120.78	362440032	7	\$69.52	\$120.78
362410069	7	\$69.52	\$120.78	362430021	7	\$69.52	\$120.78	362440034	7	\$69.52	\$120.78
362420001	7	\$69.52	\$120.78	362430022	7	\$69.52	\$120.78	362440035	7	\$69.52	\$120.78
362420002	7	\$69.52	\$120.78	362430023	7	\$69.52	\$120.78	362440036	7	\$69.52	\$120.78
362420003	7	\$69.52	\$120.78	362430024	7	\$69.52	\$120.78	362440037	7	\$69.52	\$120.78
362420004	7	\$69.52	\$120.78	362430025	7	\$69.52	\$120.78	362450001	7	\$69.52	\$120.78
362420005	7	\$69.52	\$120.78	362430026	7	\$69.52	\$120.78	362450002	7	\$69.52	\$120.78
362420006	7	\$69.52	\$120.78	362430027	7	\$69.52	\$120.78	362450003	7	\$69.52	\$120.78
362420007	7	\$69.52	\$120.78	362430028	7	\$69.52	\$120.78	362450004	7	\$69.52	\$120.78
362420008	7	\$69.52	\$120.78	362430029	7	\$69.52	\$120.78	362450005	7	\$69.52	\$120.78
362420009	7	\$69.52	\$120.78	362430030	7	\$69.52	\$120.78	362450006	7	\$69.52	\$120.78
362420010	7	\$69.52	\$120.78	362430031	7	\$69.52	\$120.78	362450007	7	\$69.52	\$120.78
362420011	7	\$69.52	\$120.78	362430032	7	\$69.52	\$120.78	362450008	7	\$69.52	\$120.78
362420012	7	\$69.52	\$120.78	362430033	7	\$69.52	\$120.78	362450009	7	\$69.52	\$120.78
362420013	7	\$69.52	\$120.78	362430034	7	\$69.52	\$120.78	362450010	7	\$69.52	\$120.78
362420014	7	\$69.52	\$120.78	362430035	7	\$69.52	\$120.78	362450011	7	\$69.52	\$120.78
362420015	7	\$69.52	\$120.78	362430036	7	\$69.52	\$120.78	362450012	7	\$69.52	\$120.78
362420016	7	\$69.52	\$120.78	362430037	7	\$69.52	\$120.78	362450013	7	\$69.52	\$120.78
362420017	7	\$69.52	\$120.78	362430038	7	\$69.52	\$120.78	362450014	7	\$69.52	\$120.78
362420018	7	\$69.52	\$120.78	362430039	7	\$69.52	\$120.78	362450015	7	\$69.52	\$120.78
362420019	7	\$69.52	\$120.78	362430040	7	\$69.52	\$120.78	362450016	7	\$69.52	\$120.78
362420020	7	\$69.52	\$120.78	362430041	7	\$69.52	\$120.78	362450017	7	\$69.52	\$120.78
362420021	7	\$69.52	\$120.78	362430042	7	\$69.52	\$120.78	362450018	7	\$69.52	\$120.78
362420022	7	\$69.52	\$120.78	362440001	7	\$69.52	\$120.78	362450019	7	\$69.52	\$120.78
362420023	7	\$69.52	\$120.78	362440002	7	\$69.52	\$120.78	362450020	7	\$69.52	\$120.78
362420024	7	\$69.52	\$120.78	362440003	7	\$69.52	\$120.78	362450021	7	\$69.52	\$120.78
362420025	7	\$69.52	\$120.78	362440004	7	\$69.52	\$120.78	362450022	7	\$69.52	\$120.78
362420026	7	\$69.52	\$120.78	362440005	7	\$69.52	\$120.78	362450023	7	\$69.52	\$120.78
362420027	7	\$69.52	\$120.78	362440006	7	\$69.52	\$120.78	362450024	7	\$69.52	\$120.78
362420028	7	\$69.52	\$120.78	362440007	7	\$69.52	\$120.78	362450025	7	\$69.52	\$120.78
362420029	7	\$69.52	\$120.78	362440008	7	\$69.52	\$120.78	362450026	7	\$69.52	\$120.78
362420030	7	\$69.52	\$120.78	362440009	7	\$69.52	\$120.78	362450027	7	\$69.52	\$120.78
362420031	7	\$69.52	\$120.78	362440010	7	\$69.52	\$120.78	362450028	7	\$69.52	\$120.78
362420032	7	\$69.52	\$120.78	362440011	7	\$69.52	\$120.78	362450029	7	\$69.52	\$120.78
362420033	7	\$69.52	\$120.78	362440012	7	\$69.52	\$120.78	362450030	7	\$69.52	\$120.78
362430001	7	\$69.52	\$120.78	362440013	7	\$69.52	\$120.78	362450031	7	\$69.52	\$120.78
362430002	7	\$69.52	\$120.78	362440014	7	\$69.52	\$120.78	362450032	7	\$69.52	\$120.78
362430003	7	\$69.52	\$120.78	362440015	7	\$69.52	\$120.78	362450033	7	\$69.52	\$120.78
362430004	7	\$69.52	\$120.78	362440016	7	\$69.52	\$120.78	362450034	7	\$69.52	\$120.78
362430005	7	\$69.52	\$120.78	362440017	7	\$69.52	\$120.78	362450035	7	\$69.52	\$120.78
362430006	7	\$69.52	\$120.78	362440018	7	\$69.52	\$120.78	362450036	7	\$69.52	\$120.78
362430007	7	\$69.52	\$120.78	362440019	7	\$69.52	\$120.78	362450037	7	\$69.52	\$120.78
362430008	7	\$69.52	\$120.78	362440020	7	\$69.52	\$120.78	362450038	7	\$69.52	\$120.78
362430009	7	\$69.52	\$120.78	362440021	7	\$69.52	\$120.78	362450039	7	\$69.52	\$120.78
362430010	7	\$69.52	\$120.78	362440022	7	\$69.52	\$120.78	362450040	7	\$69.52	\$120.78
362430011	7	\$69.52	\$120.78	362440023	7	\$69.52	\$120.78	362450041	7	\$69.52	\$120.78
362430012	7	\$69.52	\$120.78	362440024	7	\$69.52	\$120.78	362450042	7	\$69.52	\$120.78
362430013	7	\$69.52	\$120.78	362440025	7	\$69.52	\$120.78	362450043	7	\$69.52	\$120.78
362430014	7	\$69.52	\$120.78	362440026	7	\$69.52	\$120.78	362450044	7	\$69.52	\$120.78
362430015	7	\$69.52	\$120.78	362440027	7	\$69.52	\$120.78	362450045	7	\$69.52	\$120.78
362430016	7	\$69.52	\$120.78	362440028	7	\$69.52	\$120.78	362450046	7	\$69.52	\$120.78

**CITY OF HERCULES
LANDSCAPE AND LIGHTING DISTRICT NO. 83-2**

**ASSESSMENT ROLL
FISCAL YEAR 2026-27**

Assessor's				Assessor's				Assessor's			
Parcel	Local Zone	Zone 10		Parcel	Local Zone	Zone 10		Parcel	Local Zone	Zone 10	
Number	Zone	Amount	Amount	Number	Zone	Amount	Amount	Number	Zone	Amount	Amount
362450047	7	\$69.52	\$120.78	362460078	7	\$69.52	\$120.78	362470035	7	\$69.52	\$120.78
362450048	7	\$69.52	\$120.78	362460079	7	\$69.52	\$120.78	362470036	7	\$69.52	\$120.78
362450049	7	\$69.52	\$120.78	362460080	7	\$69.52	\$120.78	362470037	7	\$69.52	\$120.78
362450050	7	\$69.52	\$120.78	362460081	7	\$69.52	\$120.78	362470038	7	\$69.52	\$120.78
362450051	7	\$69.52	\$120.78	362460082	7	\$69.52	\$120.78	362470039	7	\$69.52	\$120.78
362450052	7	\$69.52	\$120.78	362460083	7	\$69.52	\$120.78	362470040	7	\$69.52	\$120.78
362450053	7	\$69.52	\$120.78	362460084	7	\$69.52	\$120.78	362470041	7	\$69.52	\$120.78
362450054	7	\$69.52	\$120.78	362460085	7	\$69.52	\$120.78	362470042	7	\$69.52	\$120.78
362450055	7	\$69.52	\$120.78	362460086	7	\$69.52	\$120.78	362470043	7	\$69.52	\$120.78
362450056	7	\$69.52	\$120.78	362460087	7	\$69.52	\$120.78	362470044	7	\$69.52	\$120.78
362460001	7	\$69.52	\$120.78	362460088	7	\$69.52	\$120.78	362470045	7	\$69.52	\$120.78
362460002	7	\$69.52	\$120.78	362460089	7	\$69.52	\$120.78	362470046	7	\$69.52	\$120.78
362460003	7	\$69.52	\$120.78	362460090	7	\$69.52	\$120.78	362470047	7	\$69.52	\$120.78
362460004	7	\$69.52	\$120.78	362460091	7	\$69.52	\$120.78	362470048	7	\$69.52	\$120.78
362460029	7	\$69.52	\$120.78	362460092	7	\$69.52	\$120.78	362470049	7	\$69.52	\$120.78
362460031	7	\$69.52	\$120.78	362460093	7	\$69.52	\$120.78	362470050	7	\$69.52	\$120.78
362460033	7	\$69.52	\$120.78	362460094	7	\$69.52	\$120.78	362470051	7	\$69.52	\$120.78
362460035	7	\$69.52	\$120.78	362460095	7	\$69.52	\$120.78	362470052	7	\$69.52	\$120.78
362460037	7	\$69.52	\$120.78	362460096	7	\$69.52	\$120.78	362470053	7	\$69.52	\$120.78
362460039	7	\$69.52	\$120.78	362460097	7	\$69.52	\$120.78	362470054	7	\$69.52	\$120.78
362460041	7	\$69.52	\$120.78	362470001	7	\$69.52	\$120.78	362470055	7	\$69.52	\$120.78
362460043	7	\$69.52	\$120.78	362470002	7	\$69.52	\$120.78	362470056	7	\$69.52	\$120.78
362460045	7	\$69.52	\$120.78	362470003	7	\$69.52	\$120.78	362470057	7	\$69.52	\$120.78
362460046	7	\$69.52	\$120.78	362470004	7	\$69.52	\$120.78	362470058	7	\$69.52	\$120.78
362460047	7	\$69.52	\$120.78	362470005	7	\$69.52	\$120.78	362470059	7	\$69.52	\$120.78
362460048	7	\$69.52	\$120.78	362470006	7	\$69.52	\$120.78	362470060	7	\$69.52	\$120.78
362460049	7	\$69.52	\$120.78	362470007	7	\$69.52	\$120.78	404020014	5C	\$501.56	\$0.00
362460050	7	\$69.52	\$120.78	362470008	7	\$69.52	\$120.78	404020022	5C	\$155.90	\$0.00
362460051	7	\$69.52	\$120.78	362470009	7	\$69.52	\$120.78	404020069	5C	\$30.64	\$0.00
362460052	7	\$69.52	\$120.78	362470010	7	\$69.52	\$120.78	404020070	5C	\$35.30	\$0.00
362460053	7	\$69.52	\$120.78	362470011	7	\$69.52	\$120.78	404020071	5C	\$20.42	\$0.00
362460054	7	\$69.52	\$120.78	362470012	7	\$69.52	\$120.78	404020083	5C	\$390.10	\$0.00
362460055	7	\$69.52	\$120.78	362470013	7	\$69.52	\$120.78	404020084	5C	\$45.50	\$0.00
362460056	7	\$69.52	\$120.78	362470014	7	\$69.52	\$120.78	404020085	5C	\$122.60	\$0.00
362460057	7	\$69.52	\$120.78	362470015	7	\$69.52	\$120.78	404020088	5C	\$739.34	\$0.00
362460058	7	\$69.52	\$120.78	362470016	7	\$69.52	\$120.78	404020098	5C	\$174.90	\$0.00
362460059	7	\$69.52	\$120.78	362470017	7	\$69.52	\$120.78	404020099	5C	\$1,021.80	\$0.00
362460060	7	\$69.52	\$120.78	362470018	7	\$69.52	\$120.78	404040050	5B	\$661.56	\$0.00
362460061	7	\$69.52	\$120.78	362470019	7	\$69.52	\$120.78	404040051	5B	\$258.86	\$0.00
362460062	7	\$69.52	\$120.78	362470020	7	\$69.52	\$120.78	404040052	5B	\$424.26	\$0.00
362460063	7	\$69.52	\$120.78	362470021	7	\$69.52	\$120.78	404040053	5B	\$1,395.02	\$0.00
362460064	7	\$69.52	\$120.78	362470022	7	\$69.52	\$120.78	404040065	5C	\$18.08	\$40.26
362460065	7	\$69.52	\$120.78	362470023	7	\$69.52	\$120.78	404040066	5C	\$18.08	\$40.26
362460066	7	\$69.52	\$120.78	362470024	7	\$69.52	\$120.78	404040067	5C	\$18.08	\$40.26
362460067	7	\$69.52	\$120.78	362470025	7	\$69.52	\$120.78	404040068	5C	\$18.08	\$40.26
362460068	7	\$69.52	\$120.78	362470026	7	\$69.52	\$120.78	404040069	5B	\$3,329.36	\$0.00
362460069	7	\$69.52	\$120.78	362470027	7	\$69.52	\$120.78	404040070	5B	\$496.16	\$0.00
362460070	7	\$69.52	\$120.78	362470028	7	\$69.52	\$120.78	404040071	5B	\$783.80	\$0.00
362460071	7	\$69.52	\$120.78	362470029	7	\$69.52	\$120.78	404061001	1	\$153.52	\$161.04
362460072	7	\$69.52	\$120.78	362470030	7	\$69.52	\$120.78	404061002	1	\$153.52	\$161.04
362460074	7	\$69.52	\$120.78	362470031	7	\$69.52	\$120.78	404061003	1	\$153.52	\$161.04
362460075	7	\$69.52	\$120.78	362470032	7	\$69.52	\$120.78	404061004	1	\$153.52	\$161.04
362460076	7	\$69.52	\$120.78	362470033	7	\$69.52	\$120.78	404061005	1	\$153.52	\$161.04
362460077	7	\$69.52	\$120.78	362470034	7	\$69.52	\$120.78	404061006	1	\$153.52	\$161.04

**CITY OF HERCULES
LANDSCAPE AND LIGHTING DISTRICT NO. 83-2**

**ASSESSMENT ROLL
FISCAL YEAR 2026-27**

Assessor's				Assessor's				Assessor's			
Parcel	Local Zone	Zone 10		Parcel	Local Zone	Zone 10		Parcel	Local Zone	Zone 10	
Number	Zone	Amount	Amount	Number	Zone	Amount	Amount	Number	Zone	Amount	Amount
404140005	1a	\$68.84	\$120.78	404140059	1a	\$68.84	\$120.78	404170014	1	\$153.52	\$161.04
404140006	1a	\$68.84	\$120.78	404140060	1a	\$68.84	\$120.78	404170015	1	\$153.52	\$161.04
404140007	1a	\$68.84	\$120.78	404140061	1a	\$68.84	\$120.78	404170016	1	\$153.52	\$161.04
404140008	1a	\$68.84	\$120.78	404140062	1a	\$68.84	\$120.78	404170017	1	\$153.52	\$161.04
404140009	1a	\$68.84	\$120.78	404140063	1a	\$68.84	\$120.78	404170018	1	\$153.52	\$161.04
404140010	1a	\$68.84	\$120.78	404150001	1a	\$68.84	\$120.78	404170019	1	\$153.52	\$161.04
404140011	1a	\$68.84	\$120.78	404150002	1a	\$68.84	\$120.78	404170020	1	\$153.52	\$161.04
404140012	1a	\$68.84	\$120.78	404150003	1a	\$68.84	\$120.78	404170027	1	\$425.62	\$0.00
404140013	1a	\$68.84	\$120.78	404150004	1a	\$68.84	\$120.78	404170028	1	\$70.92	\$0.00
404140014	1a	\$68.84	\$120.78	404150005	1a	\$68.84	\$120.78	404181003	5A	\$2,957.46	\$0.00
404140015	1a	\$68.84	\$120.78	404150006	1a	\$68.84	\$120.78	404181004	5A	\$775.82	\$0.00
404140016	1a	\$68.84	\$120.78	404150007	1a	\$68.84	\$120.78	404181009	5A	\$26,058.02	\$0.00
404140017	1a	\$68.84	\$120.78	404150008	1a	\$68.84	\$120.78	404181010	5A	\$5,169.46	\$0.00
404140018	1a	\$68.84	\$120.78	404150009	1a	\$68.84	\$120.78	404181011	5A	\$5,299.12	\$0.00
404140019	1a	\$68.84	\$120.78	404150010	1a	\$68.84	\$120.78	404181012	5A	\$18,068.84	\$0.00
404140020	1a	\$68.84	\$120.78	404150011	1a	\$68.84	\$120.78	404181013	5A	\$2,228.22	\$0.00
404140021	1a	\$68.84	\$120.78	404150012	1a	\$68.84	\$120.78	404181014	5A	\$1,037.14	\$0.00
404140022	1a	\$68.84	\$120.78	404150013	1a	\$68.84	\$120.78	404182001	5A	\$832.54	\$0.00
404140023	1a	\$68.84	\$120.78	404150014	1a	\$68.84	\$120.78	404182002	5A	\$2,041.86	\$0.00
404140024	1a	\$68.84	\$120.78	404150015	1a	\$68.84	\$120.78	404182010	5A	\$60.76	\$0.00
404140025	1a	\$68.84	\$120.78	404150016	1a	\$68.84	\$120.78	404182011	5A	\$4,318.70	\$0.00
404140026	1a	\$68.84	\$120.78	404150017	1a	\$68.84	\$120.78	404182013	5A	\$3,524.64	\$0.00
404140027	1a	\$68.84	\$120.78	404150018	1a	\$68.84	\$120.78	404182014	5A	\$1,482.78	\$0.00
404140028	1a	\$68.84	\$120.78	404150019	1a	\$68.84	\$120.78	404182015	5A	\$5,436.86	\$0.00
404140029	1a	\$68.84	\$120.78	404150020	1a	\$68.84	\$120.78	404183002	5A	\$3,792.02	\$0.00
404140030	1a	\$68.84	\$120.78	404150021	1a	\$68.84	\$120.78	404183005	5A	\$2,884.52	\$0.00
404140031	1a	\$68.84	\$120.78	404150022	1a	\$68.84	\$120.78	404183006	5A	\$5,080.34	\$0.00
404140032	1a	\$68.84	\$120.78	404150023	1a	\$68.84	\$120.78	404183007	5A	\$3,792.02	\$0.00
404140033	1a	\$68.84	\$120.78	404150024	1a	\$68.84	\$120.78	404183008	5A	\$1,134.36	\$0.00
404140034	1a	\$68.84	\$120.78	404150025	1a	\$68.84	\$120.78	404183009	5A	\$1,839.30	\$0.00
404140035	1a	\$68.84	\$120.78	404150026	1a	\$68.84	\$120.78	404190012	6b	\$93.14	\$120.78
404140036	1a	\$68.84	\$120.78	404150027	1a	\$68.84	\$120.78	404190013	6b	\$93.14	\$120.78
404140037	1a	\$68.84	\$120.78	404150028	1a	\$68.84	\$120.78	404190014	6b	\$93.14	\$120.78
404140038	1a	\$68.84	\$120.78	404150029	1a	\$68.84	\$120.78	404190015	6b	\$93.14	\$120.78
404140039	1a	\$68.84	\$120.78	404150030	1a	\$68.84	\$120.78	404190016	6b	\$93.14	\$120.78
404140040	1a	\$68.84	\$120.78	404150031	1a	\$68.84	\$120.78	404190017	6b	\$93.14	\$120.78
404140041	1a	\$68.84	\$120.78	404150032	1a	\$68.84	\$120.78	404190018	6b	\$93.14	\$120.78
404140042	1a	\$68.84	\$120.78	404150033	1a	\$68.84	\$120.78	404190019	6b	\$93.14	\$120.78
404140043	1a	\$68.84	\$120.78	404150034	1a	\$68.84	\$120.78	404190020	6b	\$93.14	\$120.78
404140044	1a	\$68.84	\$120.78	404150035	1a	\$68.84	\$120.78	404190021	6b	\$93.14	\$120.78
404140045	1a	\$68.84	\$120.78	404160006	1	\$38.38	\$40.26	404190022	6b	\$93.14	\$120.78
404140046	1a	\$68.84	\$120.78	404170001	1	\$153.52	\$161.04	404190023	6b	\$93.14	\$120.78
404140047	1a	\$68.84	\$120.78	404170002	1	\$153.52	\$161.04	404190024	6b	\$93.14	\$120.78
404140048	1a	\$68.84	\$120.78	404170003	1	\$153.52	\$161.04	404190025	6b	\$93.14	\$120.78
404140049	1a	\$68.84	\$120.78	404170004	1	\$153.52	\$161.04	404190026	6b	\$93.14	\$120.78
404140050	1a	\$68.84	\$120.78	404170005	1	\$153.52	\$161.04	404190027	6b	\$93.14	\$120.78
404140051	1a	\$68.84	\$120.78	404170006	1	\$153.52	\$161.04	404190028	6b	\$93.14	\$120.78
404140052	1a	\$68.84	\$120.78	404170007	1	\$153.52	\$161.04	404190029	6b	\$93.14	\$120.78
404140053	1a	\$68.84	\$120.78	404170008	1	\$153.52	\$161.04	404190030	6b	\$93.14	\$120.78
404140054	1a	\$68.84	\$120.78	404170009	1	\$153.52	\$161.04	404190031	6b	\$93.14	\$120.78
404140055	1a	\$68.84	\$120.78	404170010	1	\$153.52	\$161.04	404190032	6b	\$93.14	\$120.78
404140056	1a	\$68.84	\$120.78	404170011	1	\$153.52	\$161.04	404190033	6b	\$93.14	\$120.78
404140057	1a	\$68.84	\$120.78	404170012	1	\$153.52	\$161.04	404190034	6b	\$93.14	\$120.78
404140058	1a	\$68.84	\$120.78	404170013	1	\$153.52	\$161.04	404190035	6b	\$93.14	\$120.78

**CITY OF HERCULES
LANDSCAPE AND LIGHTING DISTRICT NO. 83-2**

**ASSESSMENT ROLL
FISCAL YEAR 2026-27**

Assessor's				Assessor's				Assessor's			
Parcel	Local Zone	Zone 10		Parcel	Local Zone	Zone 10		Parcel	Local Zone	Zone 10	
Number	Zone	Amount	Amount	Number	Zone	Amount	Amount	Number	Zone	Amount	Amount
404450033	1	\$153.52	\$161.04	404460036	1a	\$91.78	\$161.04	404630016	1a	\$68.84	\$120.78
404450034	1	\$153.52	\$161.04	404460037	1a	\$91.78	\$161.04	404630017	1a	\$68.84	\$120.78
404450035	1	\$153.52	\$161.04	404460038	1a	\$91.78	\$161.04	404630018	1a	\$68.84	\$120.78
404450036	1	\$153.52	\$161.04	404460039	1a	\$91.78	\$161.04	404630019	1a	\$68.84	\$120.78
404450037	1	\$153.52	\$161.04	404460040	1a	\$91.78	\$161.04	404630020	1a	\$68.84	\$120.78
404450038	1	\$153.52	\$161.04	404470001	1	\$153.52	\$161.04	404630021	1a	\$68.84	\$120.78
404450039	1	\$153.52	\$161.04	404470002	1	\$153.52	\$161.04	404630022	1a	\$68.84	\$120.78
404450040	1	\$153.52	\$161.04	404470003	1	\$153.52	\$161.04	404630023	1a	\$91.78	\$161.04
404450041	1	\$153.52	\$161.04	404470004	1	\$153.52	\$161.04	404630024	1a	\$91.78	\$161.04
404450042	1	\$153.52	\$161.04	404470005	1	\$153.52	\$161.04	404630025	1a	\$91.78	\$161.04
404450043	1	\$153.52	\$161.04	404470006	1	\$153.52	\$161.04	404630026	1a	\$91.78	\$161.04
404450044	1	\$153.52	\$161.04	404470007	1	\$153.52	\$161.04	404630027	1a	\$91.78	\$161.04
404450045	1	\$153.52	\$161.04	404470008	1	\$153.52	\$161.04	404630028	1a	\$91.78	\$161.04
404450046	1	\$153.52	\$161.04	404470009	1	\$153.52	\$161.04	404630029	1a	\$91.78	\$161.04
404450047	1	\$153.52	\$161.04	404470010	1	\$153.52	\$161.04	404630030	1a	\$91.78	\$161.04
404450048	1	\$153.52	\$161.04	404470011	1	\$153.52	\$161.04	404630031	1a	\$91.78	\$161.04
404450049	1	\$153.52	\$161.04	404470012	1	\$153.52	\$161.04	404630032	1a	\$91.78	\$161.04
404450050	1	\$153.52	\$161.04	404470013	1	\$153.52	\$161.04	404630033	1a	\$91.78	\$161.04
404450051	1	\$153.52	\$161.04	404470014	1	\$153.52	\$161.04	404630034	1a	\$91.78	\$161.04
404460001	1a	\$91.78	\$161.04	404470015	1	\$153.52	\$161.04	404630035	1a	\$91.78	\$161.04
404460002	1a	\$91.78	\$161.04	404470016	1	\$153.52	\$161.04	404630036	1a	\$91.78	\$161.04
404460003	1a	\$91.78	\$161.04	404470017	1	\$153.52	\$161.04	404630037	1a	\$91.78	\$161.04
404460004	1a	\$91.78	\$161.04	404470018	1	\$153.52	\$161.04	404630038	1a	\$91.78	\$161.04
404460005	1a	\$91.78	\$161.04	404470019	1	\$153.52	\$161.04	404630039	1a	\$91.78	\$161.04
404460006	1a	\$91.78	\$161.04	404470020	1	\$153.52	\$161.04	404630040	1a	\$91.78	\$161.04
404460007	1a	\$91.78	\$161.04	404470021	1	\$153.52	\$161.04	404630041	1a	\$91.78	\$161.04
404460008	1a	\$91.78	\$161.04	404470022	1	\$153.52	\$161.04	404630042	1a	\$91.78	\$161.04
404460009	1a	\$91.78	\$161.04	404470023	1	\$153.52	\$161.04	404630043	1a	\$91.78	\$161.04
404460010	1a	\$91.78	\$161.04	404470024	1	\$153.52	\$161.04	404630044	1a	\$91.78	\$161.04
404460011	1a	\$91.78	\$161.04	404470025	1	\$153.52	\$161.04	404630045	1a	\$91.78	\$161.04
404460012	1a	\$91.78	\$161.04	404470026	1	\$153.52	\$161.04	404630046	1a	\$91.78	\$161.04
404460013	1a	\$91.78	\$161.04	404470027	1	\$153.52	\$161.04	404630047	1a	\$91.78	\$161.04
404460014	1a	\$91.78	\$161.04	404470028	1	\$153.52	\$161.04	404630048	1a	\$91.78	\$161.04
404460015	1a	\$91.78	\$161.04	404470029	1	\$153.52	\$161.04	404630049	1a	\$91.78	\$161.04
404460016	1a	\$91.78	\$161.04	404470030	1	\$153.52	\$161.04	404630050	1a	\$91.78	\$161.04
404460017	1a	\$91.78	\$161.04	404470031	1	\$153.52	\$161.04	404630051	1a	\$91.78	\$161.04
404460018	1a	\$91.78	\$161.04	404470032	1	\$153.52	\$161.04	404630052	1a	\$91.78	\$161.04
404460019	1a	\$91.78	\$161.04	404470033	1	\$153.52	\$161.04	404630053	1a	\$91.78	\$161.04
404460020	1a	\$91.78	\$161.04	404470034	1	\$153.52	\$161.04	404630054	1a	\$91.78	\$161.04
404460021	1a	\$91.78	\$161.04	404630001	1a	\$91.78	\$161.04	404630055	1	\$153.52	\$161.04
404460022	1a	\$91.78	\$161.04	404630002	1a	\$91.78	\$161.04	404630056	1	\$153.52	\$161.04
404460023	1a	\$91.78	\$161.04	404630003	1a	\$91.78	\$161.04	404660001	5A	\$40.50	\$0.00
404460024	1a	\$91.78	\$161.04	404630004	1a	\$91.78	\$161.04	404660002	5A	\$64.82	\$0.00
404460025	1a	\$91.78	\$161.04	404630005	1a	\$91.78	\$161.04	404660003	5A	\$56.72	\$0.00
404460026	1a	\$91.78	\$161.04	404630006	1a	\$91.78	\$161.04	404660004	5A	\$81.02	\$0.00
404460027	1a	\$91.78	\$161.04	404630007	1a	\$91.78	\$161.04	404660005	5A	\$56.72	\$0.00
404460028	1a	\$91.78	\$161.04	404630008	1a	\$91.78	\$161.04	404660006	5A	\$32.40	\$0.00
404460029	1a	\$91.78	\$161.04	404630009	1a	\$91.78	\$161.04	404660007	5A	\$32.40	\$0.00
404460030	1a	\$91.78	\$161.04	404630010	1a	\$91.78	\$161.04	404660008	5A	\$40.50	\$0.00
404460031	1a	\$91.78	\$161.04	404630011	1a	\$91.78	\$161.04	404660009	5A	\$64.82	\$0.00
404460032	1a	\$91.78	\$161.04	404630012	1a	\$91.78	\$161.04	404660010	5A	\$56.72	\$0.00
404460033	1a	\$91.78	\$161.04	404630013	1a	\$68.84	\$120.78	404660011	5A	\$64.82	\$0.00
404460034	1a	\$91.78	\$161.04	404630014	1a	\$68.84	\$120.78	404660012	5A	\$64.82	\$0.00
404460035	1a	\$91.78	\$161.04	404630015	1a	\$68.84	\$120.78	404660013	5A	\$64.82	\$0.00

**CITY OF HERCULES
LANDSCAPE AND LIGHTING DISTRICT NO. 83-2**

**ASSESSMENT ROLL
FISCAL YEAR 2026-27**

Assessor's				Assessor's				Assessor's			
Parcel	Local Zone	Zone 10		Parcel	Local Zone	Zone 10		Parcel	Local Zone	Zone 10	
Number	Zone	Amount	Amount	Number	Zone	Amount	Amount	Number	Zone	Amount	Amount
404660014	5A	\$56.72	\$0.00	404720004	5A	\$89.12	\$0.00	406011040	2	\$97.36	\$120.78
404660015	5A	\$56.72	\$0.00	404720005	5A	\$89.12	\$0.00	406011041	2	\$97.36	\$120.78
404660016	5A	\$56.72	\$0.00	404720006	5A	\$81.02	\$0.00	406011042	2	\$97.36	\$120.78
404660017	5A	\$56.72	\$0.00	404720007	5A	\$81.02	\$0.00	406011043	2	\$97.36	\$120.78
404660018	5A	\$56.72	\$0.00	404720008	5A	\$81.02	\$0.00	406011044	2	\$97.36	\$120.78
404660019	5A	\$56.72	\$0.00	404720013	5A	\$166.90	\$0.00	406011045	2	\$97.36	\$120.78
404670001	5C	\$104.76	\$0.00	404730001	5C	\$77.46	\$0.00	406011046	2	\$97.36	\$120.78
404670002	5C	\$29.72	\$0.00	404730002	5C	\$93.24	\$0.00	406011047	2	\$97.36	\$120.78
404670003	5C	\$31.20	\$0.00	404730003	5C	\$139.60	\$0.00	406011048	2	\$97.36	\$120.78
404670004	5C	\$31.20	\$0.00	404730004	5C	\$7,966.48	\$17,728.38	406011049	2	\$97.36	\$120.78
404670005	5C	\$31.20	\$0.00	404730006	5C	\$290.72	\$0.00	406011050	2	\$97.36	\$120.78
404670006	5C	\$31.20	\$0.00	404730007	5C	\$44.96	\$0.00	406011051	2	\$97.36	\$120.78
404670007	5C	\$31.20	\$0.00	404730008	5C	\$40.30	\$0.00	406011052	2	\$97.36	\$120.78
404670008	5C	\$43.10	\$0.00	404730009	5C	\$603.46	\$0.00	406011053	2	\$97.36	\$120.78
404670009	5C	\$43.10	\$0.00	404730011	5C	\$52.66	\$0.00	406011054	2	\$97.36	\$120.78
404670010	5C	\$31.20	\$0.00	404730012	5C	\$587.02	\$0.00	406011055	2	\$97.36	\$120.78
404670011	5C	\$31.20	\$0.00	404730013	5C	\$10,745.50	\$23,912.70	406011056	2	\$97.36	\$120.78
404670012	5C	\$31.20	\$0.00	406011001	2	\$97.36	\$120.78	406011057	2	\$97.36	\$120.78
404670013	5C	\$31.20	\$0.00	406011002	2	\$97.36	\$120.78	406011058	2	\$97.36	\$120.78
404670014	5C	\$31.20	\$0.00	406011003	2	\$97.36	\$120.78	406011059	2	\$97.36	\$120.78
404670015	5C	\$68.36	\$0.00	406011004	2	\$97.36	\$120.78	406011060	2	\$97.36	\$120.78
404670016	5C	\$32.14	\$0.00	406011005	2	\$97.36	\$120.78	406011061	2	\$97.36	\$120.78
404710001	5A	\$24.30	\$0.00	406011006	2	\$97.36	\$120.78	406011062	2	\$97.36	\$120.78
404710002	5A	\$40.50	\$0.00	406011007	2	\$97.36	\$120.78	406011063	2	\$97.36	\$120.78
404710003	5A	\$32.40	\$0.00	406011008	2	\$97.36	\$120.78	406011064	2	\$97.36	\$120.78
404710004	5A	\$32.40	\$0.00	406011009	2	\$97.36	\$120.78	406011065	2	\$97.36	\$120.78
404710005	5A	\$56.72	\$0.00	406011010	2	\$97.36	\$120.78	406011066	2	\$97.36	\$120.78
404710006	5A	\$16.20	\$0.00	406011011	2	\$97.36	\$120.78	406011067	2	\$97.36	\$120.78
404710007	5A	\$24.30	\$0.00	406011012	2	\$97.36	\$120.78	406011068	2	\$97.36	\$120.78
404710008	5A	\$32.40	\$0.00	406011013	2	\$97.36	\$120.78	406011069	2	\$97.36	\$120.78
404710010	5A	\$24.30	\$0.00	406011014	2	\$97.36	\$120.78	406011070	2	\$97.36	\$120.78
404710014	5A	\$24.30	\$0.00	406011015	2	\$97.36	\$120.78	406021005	2	\$97.36	\$120.78
404710015	5A	\$32.40	\$0.00	406011016	2	\$97.36	\$120.78	406021006	2	\$97.36	\$120.78
404710016	5A	\$16.20	\$0.00	406011017	2	\$97.36	\$120.78	406021007	2	\$97.36	\$120.78
404710017	5A	\$40.50	\$0.00	406011018	2	\$97.36	\$120.78	406021008	2	\$97.36	\$120.78
404710019	5A	\$32.40	\$0.00	406011019	2	\$97.36	\$120.78	406021009	2	\$97.36	\$120.78
404710020	5A	\$40.50	\$0.00	406011020	2	\$97.36	\$120.78	406021010	2	\$97.36	\$120.78
404710021	5A	\$24.30	\$0.00	406011021	2	\$97.36	\$120.78	406021011	2	\$97.36	\$120.78
404710022	5A	\$32.40	\$0.00	406011022	2	\$97.36	\$120.78	406021012	2	\$97.36	\$120.78
404710023	5A	\$40.50	\$0.00	406011023	2	\$97.36	\$120.78	406021013	2	\$97.36	\$120.78
404710024	5A	\$40.50	\$0.00	406011024	2	\$97.36	\$120.78	406021014	2	\$97.36	\$120.78
404710025	5A	\$40.50	\$0.00	406011027	2	\$97.36	\$120.78	406021015	2	\$97.36	\$120.78
404710026	5A	\$24.30	\$0.00	406011028	2	\$97.36	\$120.78	406021016	2	\$97.36	\$120.78
404710027	5A	\$40.50	\$0.00	406011029	2	\$97.36	\$120.78	406021017	2	\$97.36	\$120.78
404710030	5A	\$10.52	\$0.00	406011030	2	\$97.36	\$120.78	406021018	2	\$97.36	\$120.78
404710031	5A	\$24.30	\$0.00	406011031	2	\$97.36	\$120.78	406021019	2	\$97.36	\$120.78
404710032	5A	\$49.42	\$0.00	406011032	2	\$97.36	\$120.78	406021020	2	\$97.36	\$120.78
404710035	5A	\$29.98	\$0.00	406011033	2	\$97.36	\$120.78	406021021	2	\$97.36	\$120.78
404710036	5A	\$15.38	\$0.00	406011034	2	\$97.36	\$120.78	406021022	2	\$97.36	\$120.78
404710037	5A	\$12.14	\$0.00	406011035	2	\$97.36	\$120.78	406021023	2	\$97.36	\$120.78
404710041	5A	\$68.86	\$0.00	406011036	2	\$97.36	\$120.78	406021024	2	\$97.36	\$120.78
404720001	5A	\$81.02	\$0.00	406011037	2	\$97.36	\$120.78	406021025	2	\$97.36	\$120.78
404720002	5A	\$81.02	\$0.00	406011038	2	\$97.36	\$120.78	406021026	2	\$97.36	\$120.78
404720003	5A	\$81.02	\$0.00	406011039	2	\$97.36	\$120.78	406021027	2	\$97.36	\$120.78

**CITY OF HERCULES
LANDSCAPE AND LIGHTING DISTRICT NO. 83-2**

**ASSESSMENT ROLL
FISCAL YEAR 2026-27**

Assessor's				Assessor's				Assessor's			
Parcel	Local Zone	Zone 10		Parcel	Local Zone	Zone 10		Parcel	Local Zone	Zone 10	
Number	Zone	Amount	Amount	Number	Zone	Amount	Amount	Number	Zone	Amount	Amount
406021028	2	\$97.36	\$120.78	406031002	2	\$97.36	\$120.78	406040008	2	\$97.36	\$120.78
406021029	2	\$97.36	\$120.78	406031003	2	\$97.36	\$120.78	406040009	2	\$97.36	\$120.78
406021030	2	\$97.36	\$120.78	406031004	2	\$97.36	\$120.78	406040010	2	\$97.36	\$120.78
406021031	2	\$97.36	\$120.78	406031005	2	\$97.36	\$120.78	406040011	2	\$97.36	\$120.78
406021032	2	\$97.36	\$120.78	406031006	2	\$97.36	\$120.78	406040012	2	\$97.36	\$120.78
406021033	2	\$97.36	\$120.78	406031007	2	\$97.36	\$120.78	406040013	2	\$97.36	\$120.78
406021034	2	\$97.36	\$120.78	406031008	2	\$97.36	\$120.78	406040014	2	\$97.36	\$120.78
406021035	2	\$97.36	\$120.78	406031009	2	\$97.36	\$120.78	406040015	2	\$97.36	\$120.78
406021036	2	\$97.36	\$120.78	406031010	2	\$97.36	\$120.78	406040016	2	\$97.36	\$120.78
406021037	2	\$97.36	\$120.78	406031011	2	\$97.36	\$120.78	406040017	2	\$97.36	\$120.78
406021038	2	\$97.36	\$120.78	406031012	2	\$97.36	\$120.78	406040018	2	\$97.36	\$120.78
406021039	2	\$97.36	\$120.78	406031013	2	\$97.36	\$120.78	406040019	2	\$97.36	\$120.78
406021040	2	\$97.36	\$120.78	406031014	2	\$97.36	\$120.78	406040020	2	\$97.36	\$120.78
406021043	2	\$97.36	\$120.78	406031015	2	\$97.36	\$120.78	406040021	2	\$97.36	\$120.78
406021044	2	\$97.36	\$120.78	406031016	2	\$97.36	\$120.78	406040022	2	\$97.36	\$120.78
406021045	2	\$97.36	\$120.78	406031020	2	\$97.36	\$120.78	406040023	2	\$97.36	\$120.78
406021046	2	\$97.36	\$120.78	406031021	2	\$97.36	\$120.78	406040024	2	\$97.36	\$120.78
406021047	2	\$97.36	\$120.78	406031022	2	\$97.36	\$120.78	406040025	2	\$97.36	\$120.78
406021048	2	\$97.36	\$120.78	406031023	2	\$97.36	\$120.78	406040026	2	\$97.36	\$120.78
406021049	2	\$97.36	\$120.78	406031024	2	\$97.36	\$120.78	406040037	2	\$97.36	\$120.78
406021050	2	\$97.36	\$120.78	406031025	2	\$97.36	\$120.78	406040038	2	\$97.36	\$120.78
406021051	2	\$97.36	\$120.78	406031026	2	\$97.36	\$120.78	406040039	2	\$97.36	\$120.78
406021052	2	\$97.36	\$120.78	406031027	2	\$97.36	\$120.78	406040040	2	\$97.36	\$120.78
406021053	2	\$97.36	\$120.78	406031028	2	\$97.36	\$120.78	406050001	2	\$97.36	\$120.78
406021054	2	\$97.36	\$120.78	406031029	2	\$97.36	\$120.78	406050002	2	\$97.36	\$120.78
406021055	2	\$97.36	\$120.78	406031030	2	\$97.36	\$120.78	406050003	2	\$97.36	\$120.78
406021056	2	\$97.36	\$120.78	406031031	2	\$97.36	\$120.78	406050004	2	\$97.36	\$120.78
406021057	2	\$97.36	\$120.78	406031032	2	\$97.36	\$120.78	406050005	2	\$97.36	\$120.78
406021058	2	\$97.36	\$120.78	406031033	2	\$97.36	\$120.78	406050006	2	\$97.36	\$120.78
406021059	2	\$97.36	\$120.78	406031034	2	\$97.36	\$120.78	406050007	2	\$97.36	\$120.78
406021060	2	\$97.36	\$120.78	406031035	2	\$97.36	\$120.78	406050008	2	\$97.36	\$120.78
406021061	2	\$97.36	\$120.78	406031036	2	\$97.36	\$120.78	406050009	2	\$97.36	\$120.78
406021062	2	\$97.36	\$120.78	406031037	2	\$97.36	\$120.78	406050010	2	\$97.36	\$120.78
406021063	2	\$97.36	\$120.78	406031038	2	\$97.36	\$120.78	406050011	2	\$97.36	\$120.78
406021064	2	\$97.36	\$120.78	406031039	2	\$97.36	\$120.78	406050012	2	\$97.36	\$120.78
406021065	2	\$97.36	\$120.78	406031040	2	\$97.36	\$120.78	406050013	2	\$97.36	\$120.78
406021066	2	\$97.36	\$120.78	406031041	2	\$97.36	\$120.78	406050014	2	\$97.36	\$120.78
406021067	2	\$97.36	\$120.78	406031042	2	\$97.36	\$120.78	406050015	2	\$97.36	\$120.78
406021068	2	\$97.36	\$120.78	406031043	2	\$97.36	\$120.78	406050016	2	\$97.36	\$120.78
406021069	2	\$97.36	\$120.78	406031044	2	\$97.36	\$120.78	406050017	2	\$97.36	\$120.78
406021070	2	\$97.36	\$120.78	406031045	2	\$97.36	\$120.78	406050018	2	\$97.36	\$120.78
406021071	2	\$97.36	\$120.78	406031046	2	\$97.36	\$120.78	406050019	2	\$97.36	\$120.78
406021072	2	\$97.36	\$120.78	406031047	2	\$97.36	\$120.78	406050020	2	\$97.36	\$120.78
406021073	2	\$97.36	\$120.78	406031048	2	\$97.36	\$120.78	406050021	2	\$97.36	\$120.78
406021074	2	\$97.36	\$120.78	406031049	2	\$97.36	\$120.78	406050022	2	\$97.36	\$120.78
406021075	2	\$97.36	\$120.78	406031050	2	\$97.36	\$120.78	406050023	2	\$97.36	\$120.78
406021076	2	\$97.36	\$120.78	406031051	2	\$97.36	\$120.78	406050024	2	\$97.36	\$120.78
406021077	2	\$97.36	\$120.78	406040001	2	\$97.36	\$120.78	406050025	2	\$97.36	\$120.78
406021078	2	\$97.36	\$120.78	406040002	2	\$97.36	\$120.78	406050026	2	\$97.36	\$120.78
406021079	2	\$97.36	\$120.78	406040003	2	\$97.36	\$120.78	406050027	2	\$97.36	\$120.78
406021080	2	\$97.36	\$120.78	406040004	2	\$97.36	\$120.78	406050028	2	\$97.36	\$120.78
406021081	2	\$97.36	\$120.78	406040005	2	\$97.36	\$120.78	406050029	2	\$97.36	\$120.78
406021082	2	\$97.36	\$120.78	406040006	2	\$97.36	\$120.78	406050030	2	\$97.36	\$120.78
406031001	2	\$97.36	\$120.78	406040007	2	\$97.36	\$120.78	406050031	2	\$97.36	\$120.78

**CITY OF HERCULES
LANDSCAPE AND LIGHTING DISTRICT NO. 83-2**

**ASSESSMENT ROLL
FISCAL YEAR 2026-27**

Assessor's				Assessor's				Assessor's			
Parcel	Local Zone	Zone 10		Parcel	Local Zone	Zone 10		Parcel	Local Zone	Zone 10	
Number	Zone	Amount	Amount	Number	Zone	Amount	Amount	Number	Zone	Amount	Amount
406061001	2	\$97.36	\$120.78	406070025	5C	\$589.80	\$0.00	406082027	2	\$129.82	\$161.04
406061002	2	\$97.36	\$120.78	406070034	2	\$619.86	\$0.00	406082028	2	\$129.82	\$161.04
406061003	2	\$97.36	\$120.78	406070041	2	\$6,979.66	\$8,658.04	406082029	2	\$129.82	\$161.04
406061004	2	\$97.36	\$120.78	406070042	5C	\$580.52	\$0.00	406082030	2	\$129.82	\$161.04
406061005	2	\$97.36	\$120.78	406070043	5C	\$807.14	\$0.00	406082031	2	\$129.82	\$161.04
406061006	2	\$97.36	\$120.78	406080001	2	\$129.82	\$161.04	406083001	2	\$129.82	\$161.04
406061007	2	\$97.36	\$120.78	406080002	2	\$129.82	\$161.04	406083002	2	\$129.82	\$161.04
406061008	2	\$97.36	\$120.78	406080003	2	\$129.82	\$161.04	406090001	2	\$129.82	\$161.04
406061009	2	\$97.36	\$120.78	406080004	2	\$129.82	\$161.04	406090002	2	\$129.82	\$161.04
406061010	2	\$97.36	\$120.78	406080005	2	\$129.82	\$161.04	406090003	2	\$129.82	\$161.04
406061011	2	\$97.36	\$120.78	406080006	2	\$129.82	\$161.04	406090004	2	\$129.82	\$161.04
406061012	2	\$97.36	\$120.78	406080007	2	\$129.82	\$161.04	406090005	2	\$129.82	\$161.04
406061013	2	\$97.36	\$120.78	406081001	2	\$129.82	\$161.04	406090006	2	\$129.82	\$161.04
406061014	2	\$97.36	\$120.78	406081002	2	\$129.82	\$161.04	406090007	2	\$129.82	\$161.04
406061015	2	\$97.36	\$120.78	406081003	2	\$129.82	\$161.04	406090008	2	\$129.82	\$161.04
406061016	2	\$97.36	\$120.78	406081004	2	\$129.82	\$161.04	406090009	2	\$129.82	\$161.04
406061017	2	\$97.36	\$120.78	406081005	2	\$129.82	\$161.04	406090010	2	\$129.82	\$161.04
406061018	2	\$97.36	\$120.78	406081006	2	\$129.82	\$161.04	406090011	2	\$129.82	\$161.04
406061019	2	\$97.36	\$120.78	406081007	2	\$129.82	\$161.04	406090012	2	\$129.82	\$161.04
406061020	2	\$97.36	\$120.78	406081008	2	\$129.82	\$161.04	406090013	2	\$129.82	\$161.04
406061021	2	\$97.36	\$120.78	406081009	2	\$129.82	\$161.04	406090014	2	\$129.82	\$161.04
406061022	2	\$97.36	\$120.78	406081010	2	\$129.82	\$161.04	406090015	2	\$129.82	\$161.04
406061023	2	\$97.36	\$120.78	406081011	2	\$129.82	\$161.04	406090016	2	\$129.82	\$161.04
406061024	2	\$97.36	\$120.78	406081012	2	\$129.82	\$161.04	406090017	2	\$129.82	\$161.04
406061025	2	\$97.36	\$120.78	406081013	2	\$129.82	\$161.04	406090018	2	\$129.82	\$161.04
406061026	2	\$97.36	\$120.78	406081014	2	\$129.82	\$161.04	406090019	2	\$129.82	\$161.04
406061027	2	\$97.36	\$120.78	406081015	2	\$129.82	\$161.04	406090020	2	\$129.82	\$161.04
406061028	2	\$97.36	\$120.78	406081016	2	\$129.82	\$161.04	406090021	2	\$129.82	\$161.04
406061029	2	\$97.36	\$120.78	406081017	2	\$129.82	\$161.04	406090022	2	\$129.82	\$161.04
406061030	2	\$97.36	\$120.78	406081018	2	\$129.82	\$161.04	406090023	2	\$129.82	\$161.04
406061031	2	\$97.36	\$120.78	406081019	2	\$129.82	\$161.04	406090024	2	\$129.82	\$161.04
406061032	2	\$97.36	\$120.78	406082001	2	\$129.82	\$161.04	406090025	2	\$129.82	\$161.04
406061033	2	\$97.36	\$120.78	406082002	2	\$129.82	\$161.04	406090026	2	\$129.82	\$161.04
406061034	2	\$97.36	\$120.78	406082003	2	\$129.82	\$161.04	406090027	2	\$129.82	\$161.04
406061035	2	\$97.36	\$120.78	406082004	2	\$129.82	\$161.04	406090028	2	\$129.82	\$161.04
406061036	2	\$97.36	\$120.78	406082005	2	\$129.82	\$161.04	406090029	2	\$129.82	\$161.04
406061037	2	\$97.36	\$120.78	406082006	2	\$129.82	\$161.04	406090030	2	\$129.82	\$161.04
406061038	2	\$97.36	\$120.78	406082007	2	\$129.82	\$161.04	406090031	2	\$129.82	\$161.04
406061039	2	\$358.92	\$0.00	406082008	2	\$129.82	\$161.04	406090032	2	\$129.82	\$161.04
406062001	2	\$97.36	\$120.78	406082009	2	\$129.82	\$161.04	406090033	2	\$129.82	\$161.04
406062002	2	\$97.36	\$120.78	406082010	2	\$129.82	\$161.04	406090034	2	\$129.82	\$161.04
406062003	2	\$97.36	\$120.78	406082011	2	\$129.82	\$161.04	406090035	2	\$129.82	\$161.04
406062004	2	\$97.36	\$120.78	406082012	2	\$129.82	\$161.04	406091001	2	\$129.82	\$161.04
406062005	2	\$97.36	\$120.78	406082013	2	\$129.82	\$161.04	406091002	2	\$129.82	\$161.04
406062006	2	\$97.36	\$120.78	406082014	2	\$129.82	\$161.04	406091003	2	\$129.82	\$161.04
406062007	2	\$97.36	\$120.78	406082015	2	\$129.82	\$161.04	406091004	2	\$129.82	\$161.04
406062008	2	\$97.36	\$120.78	406082016	2	\$129.82	\$161.04	406091005	2	\$129.82	\$161.04
406062009	2	\$97.36	\$120.78	406082017	2	\$129.82	\$161.04	406091006	2	\$129.82	\$161.04
406062010	2	\$97.36	\$120.78	406082021	2	\$129.82	\$161.04	406091007	2	\$129.82	\$161.04
406062011	2	\$97.36	\$120.78	406082022	2	\$129.82	\$161.04	406091008	2	\$129.82	\$161.04
406062012	2	\$97.36	\$120.78	406082023	2	\$129.82	\$161.04	406091009	2	\$129.82	\$161.04
406062013	2	\$97.36	\$120.78	406082024	2	\$129.82	\$161.04	406091010	2	\$129.82	\$161.04
406062014	2	\$97.36	\$120.78	406082025	2	\$129.82	\$161.04	406091011	2	\$129.82	\$161.04
406070009	5C	\$2,377.80	\$0.00	406082026	2	\$129.82	\$161.04	406091012	2	\$129.82	\$161.04

**CITY OF HERCULES
LANDSCAPE AND LIGHTING DISTRICT NO. 83-2**

**ASSESSMENT ROLL
FISCAL YEAR 2026-27**

Assessor's				Assessor's				Assessor's			
Parcel	Local Zone	Zone 10		Parcel	Local Zone	Zone 10		Parcel	Local Zone	Zone 10	
Number	Zone	Amount	Amount	Number	Zone	Amount	Amount	Number	Zone	Amount	Amount
406091013	2	\$129.82	\$161.04	406102003	2	\$129.82	\$161.04	406110005	2	\$129.82	\$161.04
406091014	2	\$129.82	\$161.04	406102004	2	\$129.82	\$161.04	406110006	2	\$129.82	\$161.04
406091015	2	\$129.82	\$161.04	406102005	2	\$129.82	\$161.04	406110007	2	\$129.82	\$161.04
406091016	2	\$129.82	\$161.04	406102006	2	\$129.82	\$161.04	406110008	2	\$129.82	\$161.04
406092001	2	\$129.82	\$161.04	406102007	2	\$129.82	\$161.04	406110009	2	\$129.82	\$161.04
406092002	2	\$129.82	\$161.04	406102008	2	\$129.82	\$161.04	406110010	2	\$129.82	\$161.04
406092003	2	\$129.82	\$161.04	406103001	2	\$129.82	\$161.04	406110011	2	\$129.82	\$161.04
406092004	2	\$129.82	\$161.04	406103002	2	\$129.82	\$161.04	406110012	2	\$129.82	\$161.04
406092005	2	\$129.82	\$161.04	406103003	2	\$129.82	\$161.04	406110013	2	\$129.82	\$161.04
406092006	2	\$129.82	\$161.04	406103004	2	\$129.82	\$161.04	406110014	2	\$129.82	\$161.04
406092007	2	\$129.82	\$161.04	406103005	2	\$129.82	\$161.04	406110015	2	\$129.82	\$161.04
406092008	2	\$129.82	\$161.04	406103006	2	\$129.82	\$161.04	406110016	2	\$129.82	\$161.04
406092009	2	\$129.82	\$161.04	406103007	2	\$129.82	\$161.04	406110017	2	\$129.82	\$161.04
406092010	2	\$129.82	\$161.04	406103008	2	\$129.82	\$161.04	406110018	2	\$129.82	\$161.04
406092011	2	\$129.82	\$161.04	406103009	2	\$129.82	\$161.04	406110019	2	\$129.82	\$161.04
406092012	2	\$129.82	\$161.04	406103010	2	\$129.82	\$161.04	406110020	2	\$129.82	\$161.04
406092013	2	\$129.82	\$161.04	406103011	2	\$129.82	\$161.04	406110021	2	\$129.82	\$161.04
406092014	2	\$129.82	\$161.04	406103012	2	\$129.82	\$161.04	406110022	2	\$129.82	\$161.04
406092015	2	\$129.82	\$161.04	406103013	2	\$129.82	\$161.04	406110023	2	\$129.82	\$161.04
406092016	2	\$129.82	\$161.04	406103014	2	\$129.82	\$161.04	406110024	2	\$129.82	\$161.04
406092017	2	\$129.82	\$161.04	406103015	2	\$129.82	\$161.04	406110025	2	\$129.82	\$161.04
406092018	2	\$129.82	\$161.04	406103016	2	\$129.82	\$161.04	406110026	2	\$129.82	\$161.04
406092019	2	\$129.82	\$161.04	406103017	2	\$129.82	\$161.04	406111001	2	\$129.82	\$161.04
406092020	2	\$129.82	\$161.04	406103018	2	\$129.82	\$161.04	406111002	2	\$129.82	\$161.04
406092021	2	\$129.82	\$161.04	406103019	2	\$129.82	\$161.04	406111003	2	\$129.82	\$161.04
406092022	2	\$129.82	\$161.04	406103020	2	\$129.82	\$161.04	406111004	2	\$129.82	\$161.04
406100001	2	\$129.82	\$161.04	406103021	2	\$129.82	\$161.04	406111005	2	\$129.82	\$161.04
406100002	2	\$129.82	\$161.04	406103022	2	\$129.82	\$161.04	406111006	2	\$129.82	\$161.04
406100003	2	\$129.82	\$161.04	406103023	2	\$129.82	\$161.04	406111007	2	\$129.82	\$161.04
406100004	2	\$129.82	\$161.04	406103024	2	\$129.82	\$161.04	406111008	2	\$129.82	\$161.04
406100005	2	\$129.82	\$161.04	406103025	2	\$129.82	\$161.04	406111009	2	\$129.82	\$161.04
406100006	2	\$129.82	\$161.04	406103026	2	\$129.82	\$161.04	406111010	2	\$129.82	\$161.04
406100007	2	\$129.82	\$161.04	406103027	2	\$129.82	\$161.04	406111011	2	\$129.82	\$161.04
406101001	2	\$129.82	\$161.04	406103028	2	\$129.82	\$161.04	406111012	2	\$129.82	\$161.04
406101002	2	\$129.82	\$161.04	406103029	2	\$129.82	\$161.04	406111013	2	\$129.82	\$161.04
406101003	2	\$129.82	\$161.04	406103030	2	\$129.82	\$161.04	406111014	2	\$129.82	\$161.04
406101004	2	\$129.82	\$161.04	406103031	2	\$129.82	\$161.04	406112001	2	\$129.82	\$161.04
406101005	2	\$129.82	\$161.04	406103032	2	\$129.82	\$161.04	406112002	2	\$129.82	\$161.04
406101006	2	\$129.82	\$161.04	406103033	2	\$129.82	\$161.04	406112003	2	\$129.82	\$161.04
406101007	2	\$129.82	\$161.04	406103034	2	\$129.82	\$161.04	406112004	2	\$129.82	\$161.04
406101008	2	\$129.82	\$161.04	406103035	2	\$129.82	\$161.04	406112005	2	\$129.82	\$161.04
406101009	2	\$129.82	\$161.04	406103036	2	\$129.82	\$161.04	406112006	2	\$129.82	\$161.04
406101010	2	\$129.82	\$161.04	406103037	2	\$129.82	\$161.04	406112007	2	\$129.82	\$161.04
406101011	2	\$129.82	\$161.04	406103038	2	\$129.82	\$161.04	406112008	2	\$129.82	\$161.04
406101012	2	\$129.82	\$161.04	406103039	2	\$129.82	\$161.04	406112009	2	\$129.82	\$161.04
406101013	2	\$129.82	\$161.04	406103040	2	\$129.82	\$161.04	406112010	2	\$129.82	\$161.04
406101014	2	\$129.82	\$161.04	406103041	2	\$129.82	\$161.04	406112011	2	\$129.82	\$161.04
406101015	2	\$129.82	\$161.04	406103042	2	\$129.82	\$161.04	406112012	2	\$129.82	\$161.04
406101016	2	\$129.82	\$161.04	406103043	2	\$129.82	\$161.04	406112013	2	\$129.82	\$161.04
406101017	2	\$129.82	\$161.04	406103044	2	\$129.82	\$161.04	406112014	2	\$129.82	\$161.04
406101018	2	\$129.82	\$161.04	406110001	2	\$129.82	\$161.04	406112015	2	\$129.82	\$161.04
406101019	2	\$129.82	\$161.04	406110002	2	\$129.82	\$161.04	406112016	2	\$129.82	\$161.04
406102001	2	\$129.82	\$161.04	406110003	2	\$129.82	\$161.04	406112017	2	\$129.82	\$161.04
406102002	2	\$129.82	\$161.04	406110004	2	\$129.82	\$161.04	406120001	2	\$129.82	\$161.04

**CITY OF HERCULES
LANDSCAPE AND LIGHTING DISTRICT NO. 83-2**

**ASSESSMENT ROLL
FISCAL YEAR 2026-27**

Assessor's				Assessor's				Assessor's			
Parcel	Local Zone	Zone 10		Parcel	Local Zone	Zone 10		Parcel	Local Zone	Zone 10	
Number	Zone	Amount	Amount	Number	Zone	Amount	Amount	Number	Zone	Amount	Amount
406120002	2	\$129.82	\$161.04	406130010	2	\$129.82	\$161.04	406191012	8	\$128.40	\$161.04
406120003	2	\$129.82	\$161.04	406130011	2	\$129.82	\$161.04	406191013	8	\$128.40	\$161.04
406120004	2	\$129.82	\$161.04	406130012	2	\$129.82	\$161.04	406191014	8	\$128.40	\$161.04
406120005	2	\$129.82	\$161.04	406130013	2	\$129.82	\$161.04	406191015	8	\$128.40	\$161.04
406120006	2	\$129.82	\$161.04	406130014	2	\$129.82	\$161.04	406191016	8	\$128.40	\$161.04
406120016	2	\$129.82	\$161.04	406130015	2	\$129.82	\$161.04	406191017	8	\$128.40	\$161.04
406120017	2	\$129.82	\$161.04	406130016	2	\$129.82	\$161.04	406191018	8	\$128.40	\$161.04
406120018	2	\$129.82	\$161.04	406130017	2	\$129.82	\$161.04	406191019	8	\$128.40	\$161.04
406120019	2	\$129.82	\$161.04	406130018	2	\$129.82	\$161.04	406191020	8	\$128.40	\$161.04
406120020	2	\$129.82	\$161.04	406130019	2	\$129.82	\$161.04	406191021	8	\$128.40	\$161.04
406120021	2	\$129.82	\$161.04	406130020	2	\$129.82	\$161.04	406192001	8	\$128.40	\$161.04
406120022	2	\$129.82	\$161.04	406130021	2	\$129.82	\$161.04	406192002	8	\$128.40	\$161.04
406120023	2	\$129.82	\$161.04	406130022	2	\$129.82	\$161.04	406192003	8	\$128.40	\$161.04
406120024	2	\$129.82	\$161.04	406130023	2	\$129.82	\$161.04	406192004	8	\$128.40	\$161.04
406120025	2	\$129.82	\$161.04	406130024	2	\$129.82	\$161.04	406192005	8	\$128.40	\$161.04
406120026	2	\$129.82	\$161.04	406130025	2	\$129.82	\$161.04	406192006	8	\$128.40	\$161.04
406120027	2	\$129.82	\$161.04	406130026	2	\$129.82	\$161.04	406192007	8	\$128.40	\$161.04
406120028	2	\$129.82	\$161.04	406130027	2	\$129.82	\$161.04	406192008	8	\$128.40	\$161.04
406120029	2	\$129.82	\$161.04	406130028	2	\$129.82	\$161.04	406192009	8	\$128.40	\$161.04
406120030	2	\$129.82	\$161.04	406130029	2	\$129.82	\$161.04	406192010	8	\$128.40	\$161.04
406120031	2	\$129.82	\$161.04	406130030	2	\$129.82	\$161.04	406192011	8	\$128.40	\$161.04
406120032	2	\$129.82	\$161.04	406130031	2	\$129.82	\$161.04	406192012	8	\$128.40	\$161.04
406120033	2	\$129.82	\$161.04	406130032	2	\$129.82	\$161.04	406192013	8	\$128.40	\$161.04
406120034	2	\$129.82	\$161.04	406130033	2	\$129.82	\$161.04	406192014	8	\$128.40	\$161.04
406121001	2	\$129.82	\$161.04	406130034	2	\$129.82	\$161.04	406192016	8	\$128.40	\$161.04
406121002	2	\$129.82	\$161.04	406130035	2	\$129.82	\$161.04	406192017	8	\$128.40	\$161.04
406121003	2	\$129.82	\$161.04	406130036	2	\$129.82	\$161.04	406192018	8	\$128.40	\$161.04
406121004	2	\$129.82	\$161.04	406130037	2	\$129.82	\$161.04	406192019	8	\$128.40	\$161.04
406121005	2	\$129.82	\$161.04	406130038	2	\$129.82	\$161.04	406192020	8	\$128.40	\$161.04
406121006	2	\$129.82	\$161.04	406130039	2	\$129.82	\$161.04	406192021	8	\$128.40	\$161.04
406121007	2	\$129.82	\$161.04	406140003	5B	\$3,207.12	\$0.00	406201002	8	\$128.40	\$161.04
406121008	2	\$129.82	\$161.04	406140010	5B	\$654.36	\$0.00	406201003	8	\$128.40	\$161.04
406121009	2	\$129.82	\$161.04	406140012	5B	\$2,516.80	\$0.00	406201004	8	\$128.40	\$161.04
406121010	2	\$129.82	\$161.04	406140015	5B	\$1,064.24	\$0.00	406201005	8	\$128.40	\$161.04
406121011	2	\$129.82	\$161.04	406140018	5B	\$8,406.12	\$0.00	406201006	8	\$128.40	\$161.04
406121012	2	\$129.82	\$161.04	406140019	5B	\$167.18	\$0.00	406201007	8	\$128.40	\$161.04
406121013	2	\$129.82	\$161.04	406150012	6	\$1,454.98	\$6,184.32	406201008	8	\$128.40	\$161.04
406121014	2	\$129.82	\$161.04	406150015	5B	\$6,392.68	\$0.00	406201009	8	\$128.40	\$161.04
406121015	2	\$129.82	\$161.04	406160002	5C	\$757.92	\$0.00	406201010	8	\$128.40	\$161.04
406121016	2	\$129.82	\$161.04	406160004	5C	\$238.70	\$0.00	406201011	8	\$128.40	\$161.04
406121017	2	\$129.82	\$161.04	406160006	5C	\$657.60	\$0.00	406201012	8	\$128.40	\$161.04
406121018	2	\$129.82	\$161.04	406170001	5C	\$161.62	\$0.00	406201013	8	\$128.40	\$161.04
406121019	2	\$129.82	\$161.04	406180002	5C	\$24.14	\$0.00	406201014	8	\$128.40	\$161.04
406121020	2	\$129.82	\$161.04	406191001	8	\$128.40	\$161.04	406201015	8	\$128.40	\$161.04
406121021	2	\$129.82	\$161.04	406191002	8	\$128.40	\$161.04	406201016	8	\$128.40	\$161.04
406130001	2	\$129.82	\$161.04	406191003	8	\$128.40	\$161.04	406201017	8	\$128.40	\$161.04
406130002	2	\$129.82	\$161.04	406191004	8	\$128.40	\$161.04	406201018	8	\$128.40	\$161.04
406130003	2	\$129.82	\$161.04	406191005	8	\$128.40	\$161.04	406202002	8	\$128.40	\$161.04
406130004	2	\$129.82	\$161.04	406191006	8	\$128.40	\$161.04	406211001	8	\$128.40	\$161.04
406130005	2	\$129.82	\$161.04	406191007	8	\$128.40	\$161.04	406211002	8	\$128.40	\$161.04
406130006	2	\$129.82	\$161.04	406191008	8	\$128.40	\$161.04	406211003	8	\$128.40	\$161.04
406130007	2	\$129.82	\$161.04	406191009	8	\$128.40	\$161.04	406211004	8	\$128.40	\$161.04
406130008	2	\$129.82	\$161.04	406191010	8	\$128.40	\$161.04	406211005	8	\$128.40	\$161.04
406130009	2	\$129.82	\$161.04	406191011	8	\$128.40	\$161.04	406211006	8	\$128.40	\$161.04

**CITY OF HERCULES
LANDSCAPE AND LIGHTING DISTRICT NO. 83-2**

**ASSESSMENT ROLL
FISCAL YEAR 2026-27**

Assessor's				Assessor's				Assessor's			
Parcel	Local Zone	Zone 10		Parcel	Local Zone	Zone 10		Parcel	Local Zone	Zone 10	
Number	Zone	Amount	Amount	Number	Zone	Amount	Amount	Number	Zone	Amount	Amount
406211007	8	\$128.40	\$161.04	406221015	8	\$128.40	\$161.04	406241010	8	\$128.40	\$161.04
406211008	8	\$128.40	\$161.04	406221016	8	\$128.40	\$161.04	406241011	8	\$128.40	\$161.04
406211009	8	\$128.40	\$161.04	406221017	8	\$128.40	\$161.04	406241012	8	\$128.40	\$161.04
406211010	8	\$128.40	\$161.04	406221018	8	\$128.40	\$161.04	406241013	8	\$128.40	\$161.04
406211011	8	\$128.40	\$161.04	406221019	8	\$128.40	\$161.04	406241014	8	\$128.40	\$161.04
406211012	8	\$128.40	\$161.04	406221020	8	\$128.40	\$161.04	406241015	8	\$128.40	\$161.04
406212001	8	\$128.40	\$161.04	406221021	8	\$128.40	\$161.04	406241016	8	\$128.40	\$161.04
406212002	8	\$128.40	\$161.04	406221022	8	\$128.40	\$161.04	406241017	8	\$128.40	\$161.04
406212003	8	\$128.40	\$161.04	406221023	8	\$128.40	\$161.04	406241018	8	\$128.40	\$161.04
406212004	8	\$128.40	\$161.04	406221024	8	\$128.40	\$161.04	406241019	8	\$128.40	\$161.04
406212005	8	\$128.40	\$161.04	406221025	8	\$128.40	\$161.04	406241020	8	\$128.40	\$161.04
406212006	8	\$128.40	\$161.04	406221026	8	\$128.40	\$161.04	406241021	8	\$128.40	\$161.04
406212007	8	\$128.40	\$161.04	406221027	8	\$128.40	\$161.04	406241022	8	\$128.40	\$161.04
406212008	8	\$128.40	\$161.04	406221028	8	\$128.40	\$161.04	406241023	8	\$128.40	\$161.04
406212009	8	\$128.40	\$161.04	406221029	8	\$128.40	\$161.04	406242001	8	\$128.40	\$161.04
406212010	8	\$128.40	\$161.04	406221030	8	\$128.40	\$161.04	406242002	8	\$128.40	\$161.04
406212011	8	\$128.40	\$161.04	406221031	8	\$128.40	\$161.04	406242003	8	\$128.40	\$161.04
406212012	8	\$128.40	\$161.04	406221032	8	\$128.40	\$161.04	406242004	8	\$128.40	\$161.04
406212013	8	\$128.40	\$161.04	406221033	8	\$128.40	\$161.04	406242005	8	\$128.40	\$161.04
406212014	8	\$128.40	\$161.04	406221034	8	\$128.40	\$161.04	406242006	8	\$128.40	\$161.04
406212015	8	\$128.40	\$161.04	406221035	8	\$128.40	\$161.04	406242007	8	\$128.40	\$161.04
406212016	8	\$128.40	\$161.04	406221036	8	\$128.40	\$161.04	406242008	8	\$128.40	\$161.04
406212017	8	\$128.40	\$161.04	406221037	8	\$128.40	\$161.04	406242009	8	\$128.40	\$161.04
406212018	8	\$128.40	\$161.04	406222001	8	\$128.40	\$161.04	406242010	8	\$128.40	\$161.04
406212019	8	\$128.40	\$161.04	406222002	8	\$128.40	\$161.04	406242011	8	\$128.40	\$161.04
406212020	8	\$128.40	\$161.04	406222003	8	\$128.40	\$161.04	406242012	8	\$128.40	\$161.04
406212021	8	\$128.40	\$161.04	406222004	8	\$128.40	\$161.04	406242013	8	\$128.40	\$161.04
406212022	8	\$128.40	\$161.04	406222005	8	\$128.40	\$161.04	406243001	8	\$128.40	\$161.04
406212023	8	\$128.40	\$161.04	406222006	8	\$128.40	\$161.04	406243002	8	\$128.40	\$161.04
406212024	8	\$128.40	\$161.04	406222007	8	\$128.40	\$161.04	406243003	8	\$128.40	\$161.04
406213001	8	\$128.40	\$161.04	406222008	8	\$128.40	\$161.04	406243004	8	\$128.40	\$161.04
406213002	8	\$128.40	\$161.04	406222009	8	\$128.40	\$161.04	406243005	8	\$128.40	\$161.04
406213003	8	\$128.40	\$161.04	406222010	8	\$128.40	\$161.04	406243006	8	\$128.40	\$161.04
406213004	8	\$128.40	\$161.04	406222011	8	\$128.40	\$161.04	406243007	8	\$128.40	\$161.04
406213005	8	\$128.40	\$161.04	406222012	8	\$128.40	\$161.04	406244001	8	\$128.40	\$161.04
406213006	8	\$128.40	\$161.04	406222013	8	\$128.40	\$161.04	406244002	8	\$128.40	\$161.04
406213007	8	\$128.40	\$161.04	406222014	8	\$128.40	\$161.04	406244003	8	\$128.40	\$161.04
406213008	8	\$128.40	\$161.04	406223001	8	\$128.40	\$161.04	406244004	8	\$128.40	\$161.04
406213009	8	\$128.40	\$161.04	406223002	8	\$128.40	\$161.04	406244005	8	\$128.40	\$161.04
406213010	8	\$128.40	\$161.04	406223003	8	\$128.40	\$161.04	406244006	8	\$128.40	\$161.04
406221001	8	\$128.40	\$161.04	406223004	8	\$128.40	\$161.04	406244007	8	\$128.40	\$161.04
406221002	8	\$128.40	\$161.04	406223005	8	\$128.40	\$161.04	406244008	8	\$128.40	\$161.04
406221003	8	\$128.40	\$161.04	406223006	8	\$128.40	\$161.04	406244009	8	\$128.40	\$161.04
406221004	8	\$128.40	\$161.04	406223007	8	\$128.40	\$161.04	406244010	8	\$128.40	\$161.04
406221005	8	\$128.40	\$161.04	406230003	7a	\$271.66	\$0.00	406244011	8	\$128.40	\$161.04
406221006	8	\$128.40	\$161.04	406241001	8	\$128.40	\$161.04	406244012	8	\$128.40	\$161.04
406221007	8	\$128.40	\$161.04	406241002	8	\$128.40	\$161.04	406244013	8	\$128.40	\$161.04
406221008	8	\$128.40	\$161.04	406241003	8	\$128.40	\$161.04	406244014	8	\$128.40	\$161.04
406221009	8	\$128.40	\$161.04	406241004	8	\$128.40	\$161.04	406244015	8	\$128.40	\$161.04
406221010	8	\$128.40	\$161.04	406241005	8	\$128.40	\$161.04	406244016	8	\$128.40	\$161.04
406221011	8	\$128.40	\$161.04	406241006	8	\$128.40	\$161.04	406244017	8	\$128.40	\$161.04
406221012	8	\$128.40	\$161.04	406241007	8	\$128.40	\$161.04	406245001	8	\$128.40	\$161.04
406221013	8	\$128.40	\$161.04	406241008	8	\$128.40	\$161.04	406245002	8	\$128.40	\$161.04
406221014	8	\$128.40	\$161.04	406241009	8	\$128.40	\$161.04	406245003	8	\$128.40	\$161.04

**CITY OF HERCULES
LANDSCAPE AND LIGHTING DISTRICT NO. 83-2**

**ASSESSMENT ROLL
FISCAL YEAR 2026-27**

Assessor's				Assessor's				Assessor's			
Parcel	Local Zone	Zone 10		Parcel	Local Zone	Zone 10		Parcel	Local Zone	Zone 10	
Number	Zone	Amount	Amount	Number	Zone	Amount	Amount	Number	Zone	Amount	Amount
406245004	8	\$128.40	\$161.04	406252030	8	\$128.40	\$161.04	406262013	8	\$128.40	\$161.04
406245005	8	\$128.40	\$161.04	406252031	8	\$128.40	\$161.04	406281001	8	\$128.40	\$161.04
406245006	8	\$128.40	\$161.04	406252032	8	\$128.40	\$161.04	406281002	8	\$128.40	\$161.04
406245007	8	\$128.40	\$161.04	406252033	8	\$128.40	\$161.04	406281003	8	\$128.40	\$161.04
406245008	8	\$128.40	\$161.04	406252034	8	\$128.40	\$161.04	406281004	8	\$128.40	\$161.04
406245009	8	\$128.40	\$161.04	406252035	8	\$128.40	\$161.04	406281005	8	\$128.40	\$161.04
406245010	8	\$128.40	\$161.04	406252036	8	\$128.40	\$161.04	406281006	8	\$128.40	\$161.04
406245011	8	\$128.40	\$161.04	406252037	8	\$128.40	\$161.04	406281008	8	\$128.40	\$161.04
406245012	8	\$128.40	\$161.04	406252038	8	\$128.40	\$161.04	406281009	8	\$128.40	\$161.04
406251001	8	\$128.40	\$161.04	406252039	8	\$128.40	\$161.04	406281010	8	\$128.40	\$161.04
406251002	8	\$128.40	\$161.04	406252040	8	\$128.40	\$161.04	406281011	8	\$128.40	\$161.04
406251003	8	\$128.40	\$161.04	406252041	8	\$128.40	\$161.04	406281012	8	\$128.40	\$161.04
406251004	8	\$128.40	\$161.04	406252042	8	\$128.40	\$161.04	406281013	8	\$3,513.40	\$0.00
406251005	8	\$128.40	\$161.04	406252043	8	\$128.40	\$161.04	406281014	8	\$185.14	\$0.00
406251006	8	\$128.40	\$161.04	406261002	8	\$128.40	\$161.04	406281015	8	\$128.40	\$161.04
406251007	8	\$128.40	\$161.04	406261003	8	\$128.40	\$161.04	406281016	8	\$128.40	\$161.04
406251008	8	\$128.40	\$161.04	406261004	8	\$128.40	\$161.04	406281017	8	\$128.40	\$161.04
406251009	8	\$128.40	\$161.04	406261005	8	\$128.40	\$161.04	406281018	8	\$128.40	\$161.04
406251010	8	\$128.40	\$161.04	406261006	8	\$128.40	\$161.04	406281019	8	\$128.40	\$161.04
406251011	8	\$128.40	\$161.04	406261007	8	\$128.40	\$161.04	406281020	8	\$128.40	\$161.04
406251012	8	\$128.40	\$161.04	406261008	8	\$128.40	\$161.04	406281021	8	\$128.40	\$161.04
406251013	8	\$128.40	\$161.04	406261009	8	\$128.40	\$161.04	406281022	8	\$128.40	\$161.04
406251014	8	\$128.40	\$161.04	406261010	8	\$128.40	\$161.04	406281023	8	\$128.40	\$161.04
406251015	8	\$128.40	\$161.04	406261011	8	\$128.40	\$161.04	406281024	8	\$128.40	\$161.04
406251016	8	\$128.40	\$161.04	406261012	8	\$128.40	\$161.04	406281025	8	\$128.40	\$161.04
406252001	8	\$128.40	\$161.04	406261013	8	\$128.40	\$161.04	406282002	8	\$128.40	\$161.04
406252002	8	\$128.40	\$161.04	406261014	8	\$128.40	\$161.04	406282003	8	\$128.40	\$161.04
406252003	8	\$128.40	\$161.04	406261015	8	\$128.40	\$161.04	406282004	8	\$128.40	\$161.04
406252004	8	\$128.40	\$161.04	406261016	8	\$128.40	\$161.04	406282005	8	\$128.40	\$161.04
406252005	8	\$128.40	\$161.04	406261017	8	\$128.40	\$161.04	406282006	8	\$128.40	\$161.04
406252006	8	\$128.40	\$161.04	406261018	8	\$128.40	\$161.04	406282007	8	\$128.40	\$161.04
406252007	8	\$1.24	\$0.00	406261019	8	\$128.40	\$161.04	406282008	8	\$128.40	\$161.04
406252008	8	\$128.40	\$161.04	406261020	8	\$128.40	\$161.04	406282009	8	\$128.40	\$161.04
406252009	8	\$128.40	\$161.04	406261021	8	\$128.40	\$161.04	406282010	8	\$128.40	\$161.04
406252010	8	\$128.40	\$161.04	406261022	8	\$128.40	\$161.04	406282011	8	\$128.40	\$161.04
406252011	8	\$128.40	\$161.04	406261023	8	\$128.40	\$161.04	406282012	8	\$128.40	\$161.04
406252012	8	\$128.40	\$161.04	406261024	8	\$128.40	\$161.04	406282013	8	\$128.40	\$161.04
406252013	8	\$128.40	\$161.04	406261025	8	\$128.40	\$161.04	406291001	8	\$128.40	\$161.04
406252014	8	\$128.40	\$161.04	406261026	8	\$128.40	\$161.04	406291002	8	\$128.40	\$161.04
406252015	8	\$128.40	\$161.04	406261027	8	\$128.40	\$161.04	406291003	8	\$128.40	\$161.04
406252016	8	\$128.40	\$161.04	406261028	8	\$128.40	\$161.04	406291005	8	\$128.40	\$161.04
406252017	8	\$128.40	\$161.04	406261029	8	\$128.40	\$161.04	406291006	8	\$128.40	\$161.04
406252018	8	\$128.40	\$161.04	406262001	8	\$128.40	\$161.04	406291007	8	\$128.40	\$161.04
406252019	8	\$128.40	\$161.04	406262002	8	\$128.40	\$161.04	406291008	8	\$128.40	\$161.04
406252020	8	\$128.40	\$161.04	406262003	8	\$128.40	\$161.04	406291009	8	\$128.40	\$161.04
406252021	8	\$128.40	\$161.04	406262004	8	\$128.40	\$161.04	406291010	8	\$128.40	\$161.04
406252022	8	\$128.40	\$161.04	406262005	8	\$128.40	\$161.04	406291011	8	\$128.40	\$161.04
406252023	8	\$128.40	\$161.04	406262006	8	\$128.40	\$161.04	406291012	8	\$128.40	\$161.04
406252024	8	\$128.40	\$161.04	406262007	8	\$128.40	\$161.04	406291013	8	\$128.40	\$161.04
406252025	8	\$128.40	\$161.04	406262008	8	\$128.40	\$161.04	406291014	8	\$128.40	\$161.04
406252026	8	\$128.40	\$161.04	406262009	8	\$128.40	\$161.04	406291015	8	\$128.40	\$161.04
406252027	8	\$128.40	\$161.04	406262010	8	\$128.40	\$161.04	406291016	8	\$128.40	\$161.04
406252028	8	\$128.40	\$161.04	406262011	8	\$128.40	\$161.04	406291017	8	\$128.40	\$161.04
406252029	8	\$128.40	\$161.04	406262012	8	\$128.40	\$161.04	406291018	8	\$128.40	\$161.04

**CITY OF HERCULES
LANDSCAPE AND LIGHTING DISTRICT NO. 83-2**

**ASSESSMENT ROLL
FISCAL YEAR 2026-27**

Assessor's				Assessor's				Assessor's			
Parcel	Local Zone	Zone 10		Parcel	Local Zone	Zone 10		Parcel	Local Zone	Zone 10	
Number	Zone	Amount	Amount	Number	Zone	Amount	Amount	Number	Zone	Amount	Amount
406361024	8	\$128.40	\$161.04	406371002	8	\$128.40	\$161.04	406382017	8	\$128.40	\$161.04
406361025	8	\$128.40	\$161.04	406371003	8	\$128.40	\$161.04	406382018	8	\$128.40	\$161.04
406362001	8	\$128.40	\$161.04	406371004	8	\$128.40	\$161.04	406382019	8	\$128.40	\$161.04
406362002	8	\$128.40	\$161.04	406371005	8	\$128.40	\$161.04	406382020	8	\$128.40	\$161.04
406362003	8	\$128.40	\$161.04	406371006	8	\$128.40	\$161.04	406382021	8	\$128.40	\$161.04
406362004	8	\$128.40	\$161.04	406371007	8	\$128.40	\$161.04	406382022	8	\$128.40	\$161.04
406362005	8	\$128.40	\$161.04	406371008	8	\$128.40	\$161.04	406382023	8	\$128.40	\$161.04
406362006	8	\$128.40	\$161.04	406371009	8	\$128.40	\$161.04	406382024	8	\$128.40	\$161.04
406362007	8	\$128.40	\$161.04	406371010	8	\$128.40	\$161.04	406382025	8	\$128.40	\$161.04
406362008	8	\$128.40	\$161.04	406371011	8	\$128.40	\$161.04	406382026	8	\$128.40	\$161.04
406362009	8	\$128.40	\$161.04	406371012	8	\$128.40	\$161.04	406382027	8	\$128.40	\$161.04
406362010	8	\$128.40	\$161.04	406371013	8	\$128.40	\$161.04	406382028	8	\$128.40	\$161.04
406362011	8	\$128.40	\$161.04	406371014	8	\$128.40	\$161.04	406382029	8	\$128.40	\$161.04
406362012	8	\$128.40	\$161.04	406371015	8	\$128.40	\$161.04	406382030	8	\$128.40	\$161.04
406362013	8	\$128.40	\$161.04	406371016	8	\$128.40	\$161.04	406382031	8	\$128.40	\$161.04
406362014	8	\$128.40	\$161.04	406371017	8	\$128.40	\$161.04	406382032	8	\$128.40	\$161.04
406362015	8	\$128.40	\$161.04	406372002	8	\$128.40	\$161.04	406382033	8	\$128.40	\$161.04
406362016	8	\$128.40	\$161.04	406372003	8	\$128.40	\$161.04	406382034	8	\$128.40	\$161.04
406362017	8	\$128.40	\$161.04	406372004	8	\$128.40	\$161.04	406382035	8	\$128.40	\$161.04
406362018	8	\$128.40	\$161.04	406372005	8	\$128.40	\$161.04	406382036	8	\$128.40	\$161.04
406362019	8	\$128.40	\$161.04	406372006	8	\$128.40	\$161.04	406382037	8	\$128.40	\$161.04
406362020	8	\$128.40	\$161.04	406372007	8	\$128.40	\$161.04	406382038	8	\$128.40	\$161.04
406362021	8	\$128.40	\$161.04	406372008	8	\$128.40	\$161.04	406382039	8	\$128.40	\$161.04
406362022	8	\$128.40	\$161.04	406373001	8	\$128.40	\$161.04	406382040	8	\$128.40	\$161.04
406362023	8	\$128.40	\$161.04	406373002	8	\$128.40	\$161.04	406382041	8	\$128.40	\$161.04
406362024	8	\$128.40	\$161.04	406373003	8	\$128.40	\$161.04	406382042	8	\$128.40	\$161.04
406362025	8	\$128.40	\$161.04	406373004	8	\$128.40	\$161.04	406382043	8	\$128.40	\$161.04
406362026	8	\$128.40	\$161.04	406373005	8	\$128.40	\$161.04	406382044	8	\$128.40	\$161.04
406362027	8	\$128.40	\$161.04	406373006	8	\$128.40	\$161.04	406382045	8	\$128.40	\$161.04
406362028	8	\$128.40	\$161.04	406373007	8	\$128.40	\$161.04	406382046	8	\$128.40	\$161.04
406362029	8	\$128.40	\$161.04	406373008	8	\$128.40	\$161.04	406383001	8	\$128.40	\$161.04
406362030	8	\$128.40	\$161.04	406373009	8	\$128.40	\$161.04	406383002	8	\$128.40	\$161.04
406362031	8	\$128.40	\$161.04	406373010	8	\$128.40	\$161.04	406383003	8	\$128.40	\$161.04
406362032	8	\$128.40	\$161.04	406373011	8	\$128.40	\$161.04	406383004	8	\$128.40	\$161.04
406362033	8	\$128.40	\$161.04	406373012	8	\$128.40	\$161.04	406383005	8	\$128.40	\$161.04
406362034	8	\$128.40	\$161.04	406381001	8	\$128.40	\$161.04	406383006	8	\$128.40	\$161.04
406362035	8	\$128.40	\$161.04	406381002	8	\$128.40	\$161.04	406383007	8	\$128.40	\$161.04
406362036	8	\$128.40	\$161.04	406381003	8	\$128.40	\$161.04	406383008	8	\$128.40	\$161.04
406362037	8	\$128.40	\$161.04	406381004	8	\$128.40	\$161.04	406383009	8	\$128.40	\$161.04
406362038	8	\$128.40	\$161.04	406382002	8	\$128.40	\$161.04	406383010	8	\$128.40	\$161.04
406362039	8	\$128.40	\$161.04	406382003	8	\$128.40	\$161.04	406383011	8	\$128.40	\$161.04
406362040	8	\$128.40	\$161.04	406382004	8	\$128.40	\$161.04	406383012	8	\$128.40	\$161.04
406362041	8	\$128.40	\$161.04	406382005	8	\$128.40	\$161.04	406391001	8	\$128.40	\$161.04
406362042	8	\$128.40	\$161.04	406382006	8	\$128.40	\$161.04	406391002	8	\$128.40	\$161.04
406362043	8	\$128.40	\$161.04	406382007	8	\$128.40	\$161.04	406391003	8	\$128.40	\$161.04
406362044	8	\$128.40	\$161.04	406382008	8	\$128.40	\$161.04	406391004	8	\$128.40	\$161.04
406362045	8	\$128.40	\$161.04	406382009	8	\$128.40	\$161.04	406391005	8	\$128.40	\$161.04
406362046	8	\$128.40	\$161.04	406382010	8	\$128.40	\$161.04	406391006	8	\$128.40	\$161.04
406362047	8	\$128.40	\$161.04	406382011	8	\$128.40	\$161.04	406391007	8	\$128.40	\$161.04
406362048	8	\$128.40	\$161.04	406382012	8	\$128.40	\$161.04	406391008	8	\$128.40	\$161.04
406362049	8	\$128.40	\$161.04	406382013	8	\$128.40	\$161.04	406391009	8	\$128.40	\$161.04
406362050	8	\$128.40	\$161.04	406382014	8	\$128.40	\$161.04	406391010	8	\$128.40	\$161.04
406362051	8	\$128.40	\$161.04	406382015	8	\$128.40	\$161.04	406391011	8	\$128.40	\$161.04
406371001	8	\$128.40	\$161.04	406382016	8	\$128.40	\$161.04	406391012	8	\$128.40	\$161.04

**CITY OF HERCULES
LANDSCAPE AND LIGHTING DISTRICT NO. 83-2**

**ASSESSMENT ROLL
FISCAL YEAR 2026-27**

Assessor's				Assessor's				Assessor's			
Parcel	Local Zone	Zone 10		Parcel	Local Zone	Zone 10		Parcel	Local Zone	Zone 10	
Number	Zone	Amount	Amount	Number	Zone	Amount	Amount	Number	Zone	Amount	Amount
406391013	8	\$128.40	\$161.04	406400001	8	\$24,943.20	\$0.00	406412036	8	\$128.40	\$161.04
406391014	8	\$128.40	\$161.04	406411001	8	\$128.40	\$161.04	406412037	8	\$128.40	\$161.04
406391015	8	\$128.40	\$161.04	406411002	8	\$128.40	\$161.04	406412038	8	\$128.40	\$161.04
406391016	8	\$128.40	\$161.04	406411003	8	\$128.40	\$161.04	406420002	8	\$128.40	\$161.04
406391017	8	\$128.40	\$161.04	406411004	8	\$128.40	\$161.04	406420003	8	\$128.40	\$161.04
406391018	8	\$128.40	\$161.04	406411005	8	\$128.40	\$161.04	406420004	8	\$128.40	\$161.04
406391019	8	\$128.40	\$161.04	406411006	8	\$128.40	\$161.04	406420005	8	\$128.40	\$161.04
406391020	8	\$128.40	\$161.04	406411007	8	\$128.40	\$161.04	406420006	8	\$128.40	\$161.04
406391021	8	\$128.40	\$161.04	406411008	8	\$128.40	\$161.04	406420007	8	\$128.40	\$161.04
406391022	8	\$128.40	\$161.04	406411009	8	\$128.40	\$161.04	406420008	8	\$128.40	\$161.04
406391023	8	\$128.40	\$161.04	406411010	8	\$128.40	\$161.04	406420009	8	\$128.40	\$161.04
406391024	8	\$128.40	\$161.04	406411011	8	\$128.40	\$161.04	406420010	8	\$128.40	\$161.04
406391025	8	\$128.40	\$161.04	406411012	8	\$128.40	\$161.04	406420011	8	\$128.40	\$161.04
406391026	8	\$128.40	\$161.04	406411013	8	\$128.40	\$161.04	406420012	8	\$128.40	\$161.04
406391027	8	\$128.40	\$161.04	406411014	8	\$128.40	\$161.04	406420013	8	\$128.40	\$161.04
406391028	8	\$128.40	\$161.04	406411015	8	\$128.40	\$161.04	406420014	8	\$128.40	\$161.04
406391029	8	\$128.40	\$161.04	406411016	8	\$128.40	\$161.04	406420015	8	\$128.40	\$161.04
406391030	8	\$128.40	\$161.04	406411017	8	\$128.40	\$161.04	406420016	8	\$128.40	\$161.04
406391031	8	\$128.40	\$161.04	406411018	8	\$128.40	\$161.04	406420017	8	\$128.40	\$161.04
406391032	8	\$128.40	\$161.04	406412001	8	\$128.40	\$161.04	406420018	8	\$128.40	\$161.04
406391033	8	\$128.40	\$161.04	406412002	8	\$128.40	\$161.04	406420019	8	\$128.40	\$161.04
406392001	8	\$128.40	\$161.04	406412003	8	\$128.40	\$161.04	406420020	8	\$128.40	\$161.04
406392002	8	\$128.40	\$161.04	406412004	8	\$128.40	\$161.04	406420021	8	\$128.40	\$161.04
406392003	8	\$128.40	\$161.04	406412005	8	\$128.40	\$161.04	406420022	8	\$128.40	\$161.04
406392004	8	\$128.40	\$161.04	406412006	8	\$128.40	\$161.04	406420023	8	\$128.40	\$161.04
406392005	8	\$128.40	\$161.04	406412007	8	\$128.40	\$161.04	406420024	8	\$128.40	\$161.04
406392006	8	\$128.40	\$161.04	406412008	8	\$128.40	\$161.04	406420025	8	\$128.40	\$161.04
406392007	8	\$128.40	\$161.04	406412009	8	\$128.40	\$161.04	406420026	8	\$128.40	\$161.04
406392008	8	\$128.40	\$161.04	406412010	8	\$128.40	\$161.04	406420027	8	\$128.40	\$161.04
406392009	8	\$128.40	\$161.04	406412011	8	\$128.40	\$161.04	406420028	8	\$128.40	\$161.04
406392010	8	\$128.40	\$161.04	406412012	8	\$128.40	\$161.04	406420029	8	\$128.40	\$161.04
406392011	8	\$128.40	\$161.04	406412013	8	\$128.40	\$161.04	406431001	8	\$128.40	\$161.04
406392012	8	\$128.40	\$161.04	406412014	8	\$128.40	\$161.04	406431002	8	\$128.40	\$161.04
406392013	8	\$128.40	\$161.04	406412015	8	\$128.40	\$161.04	406431003	8	\$128.40	\$161.04
406392014	8	\$128.40	\$161.04	406412016	8	\$128.40	\$161.04	406431004	8	\$128.40	\$161.04
406392015	8	\$128.40	\$161.04	406412017	8	\$128.40	\$161.04	406431005	8	\$128.40	\$161.04
406392016	8	\$128.40	\$161.04	406412018	8	\$128.40	\$161.04	406431006	8	\$128.40	\$161.04
406392017	8	\$128.40	\$161.04	406412019	8	\$128.40	\$161.04	406432001	8	\$128.40	\$161.04
406392018	8	\$128.40	\$161.04	406412020	8	\$128.40	\$161.04	406432002	8	\$128.40	\$161.04
406392019	8	\$128.40	\$161.04	406412021	8	\$128.40	\$161.04	406432003	8	\$128.40	\$161.04
406392020	8	\$128.40	\$161.04	406412022	8	\$128.40	\$161.04	406432004	8	\$128.40	\$161.04
406392021	8	\$128.40	\$161.04	406412023	8	\$128.40	\$161.04	406433001	8	\$128.40	\$161.04
406392022	8	\$128.40	\$161.04	406412024	8	\$128.40	\$161.04	406433002	8	\$128.40	\$161.04
406392023	8	\$128.40	\$161.04	406412025	8	\$128.40	\$161.04	406433003	8	\$128.40	\$161.04
406392024	8	\$128.40	\$161.04	406412026	8	\$128.40	\$161.04	406433004	8	\$128.40	\$161.04
406392025	8	\$128.40	\$161.04	406412027	8	\$128.40	\$161.04	406433005	8	\$128.40	\$161.04
406392026	8	\$128.40	\$161.04	406412028	8	\$128.40	\$161.04	406433006	8	\$128.40	\$161.04
406392027	8	\$128.40	\$161.04	406412029	8	\$128.40	\$161.04	406433007	8	\$128.40	\$161.04
406392028	8	\$128.40	\$161.04	406412030	8	\$128.40	\$161.04	406433008	8	\$128.40	\$161.04
406392029	8	\$128.40	\$161.04	406412031	8	\$128.40	\$161.04	406433009	8	\$128.40	\$161.04
406392030	8	\$128.40	\$161.04	406412032	8	\$128.40	\$161.04	406433010	8	\$128.40	\$161.04
406392031	8	\$128.40	\$161.04	406412033	8	\$128.40	\$161.04	406433011	8	\$128.40	\$161.04
406392032	8	\$128.40	\$161.04	406412034	8	\$128.40	\$161.04	406433012	8	\$128.40	\$161.04
406392033	8	\$128.40	\$161.04	406412035	8	\$128.40	\$161.04	406433013	8	\$128.40	\$161.04

**CITY OF HERCULES
LANDSCAPE AND LIGHTING DISTRICT NO. 83-2**

**ASSESSMENT ROLL
FISCAL YEAR 2026-27**

Assessor's				Assessor's				Assessor's			
Parcel	Local Zone	Zone 10		Parcel	Local Zone	Zone 10		Parcel	Local Zone	Zone 10	
Number	Zone	Amount	Amount	Number	Zone	Amount	Amount	Number	Zone	Amount	Amount
406433014	8	\$128.40	\$161.04	406441015	8	\$128.40	\$161.04	406443005	8	\$128.40	\$161.04
406433015	8	\$128.40	\$161.04	406441016	8	\$128.40	\$161.04	406443006	8	\$128.40	\$161.04
406433016	8	\$128.40	\$161.04	406441017	8	\$128.40	\$161.04	406443007	8	\$128.40	\$161.04
406433017	8	\$128.40	\$161.04	406441018	8	\$128.40	\$161.04	406443008	8	\$128.40	\$161.04
406433018	8	\$128.40	\$161.04	406441019	8	\$128.40	\$161.04	406443009	8	\$128.40	\$161.04
406433019	8	\$128.40	\$161.04	406441020	8	\$128.40	\$161.04	406443010	8	\$128.40	\$161.04
406433020	8	\$128.40	\$161.04	406441021	8	\$128.40	\$161.04	406443011	8	\$128.40	\$161.04
406433021	8	\$128.40	\$161.04	406441022	8	\$128.40	\$161.04	406443012	8	\$128.40	\$161.04
406433022	8	\$128.40	\$161.04	406441023	8	\$128.40	\$161.04	406443013	8	\$128.40	\$161.04
406433023	8	\$128.40	\$161.04	406441024	8	\$128.40	\$161.04	406443014	8	\$128.40	\$161.04
406433024	8	\$128.40	\$161.04	406441025	8	\$128.40	\$161.04	406443015	8	\$128.40	\$161.04
406433025	8	\$128.40	\$161.04	406441026	8	\$128.40	\$161.04	406443016	8	\$128.40	\$161.04
406433026	8	\$128.40	\$161.04	406441027	8	\$128.40	\$161.04	406443017	8	\$128.40	\$161.04
406433027	8	\$128.40	\$161.04	406441028	8	\$128.40	\$161.04	406450025	8	\$601.90	\$0.00
406433028	8	\$128.40	\$161.04	406441029	8	\$128.40	\$161.04	406461001	8	\$128.40	\$161.04
406433029	8	\$128.40	\$161.04	406441030	8	\$128.40	\$161.04	406461002	8	\$128.40	\$161.04
406433030	8	\$128.40	\$161.04	406441031	8	\$128.40	\$161.04	406461003	8	\$128.40	\$161.04
406433031	8	\$128.40	\$161.04	406442001	8	\$128.40	\$161.04	406461004	8	\$128.40	\$161.04
406433032	8	\$128.40	\$161.04	406442002	8	\$128.40	\$161.04	406461005	8	\$128.40	\$161.04
406434001	8	\$128.40	\$161.04	406442003	8	\$128.40	\$161.04	406461006	8	\$128.40	\$161.04
406434002	8	\$128.40	\$161.04	406442004	8	\$128.40	\$161.04	406461007	8	\$128.40	\$161.04
406434003	8	\$128.40	\$161.04	406442005	8	\$128.40	\$161.04	406461008	8	\$128.40	\$161.04
406434004	8	\$128.40	\$161.04	406442006	8	\$128.40	\$161.04	406461009	8	\$128.40	\$161.04
406434005	8	\$128.40	\$161.04	406442007	8	\$128.40	\$161.04	406461010	8	\$128.40	\$161.04
406434006	8	\$128.40	\$161.04	406442008	8	\$128.40	\$161.04	406461011	8	\$128.40	\$161.04
406434007	8	\$128.40	\$161.04	406442009	8	\$128.40	\$161.04	406461012	8	\$128.40	\$161.04
406434008	8	\$128.40	\$161.04	406442010	8	\$128.40	\$161.04	406461013	8	\$128.40	\$161.04
406434009	8	\$128.40	\$161.04	406442011	8	\$128.40	\$161.04	406461014	8	\$128.40	\$161.04
406434010	8	\$128.40	\$161.04	406442012	8	\$128.40	\$161.04	406461015	8	\$128.40	\$161.04
406434011	8	\$128.40	\$161.04	406442013	8	\$128.40	\$161.04	406461016	8	\$128.40	\$161.04
406434012	8	\$128.40	\$161.04	406442014	8	\$128.40	\$161.04	406461017	8	\$128.40	\$161.04
406434013	8	\$128.40	\$161.04	406442015	8	\$128.40	\$161.04	406461018	8	\$128.40	\$161.04
406434014	8	\$128.40	\$161.04	406442016	8	\$128.40	\$161.04	406461019	8	\$128.40	\$161.04
406434015	8	\$128.40	\$161.04	406442017	8	\$128.40	\$161.04	406461020	8	\$128.40	\$161.04
406434016	8	\$128.40	\$161.04	406442018	8	\$128.40	\$161.04	406461021	8	\$128.40	\$161.04
406434017	8	\$128.40	\$161.04	406442019	8	\$128.40	\$161.04	406461022	8	\$128.40	\$161.04
406434018	8	\$128.40	\$161.04	406442020	8	\$128.40	\$161.04	406461023	8	\$128.40	\$161.04
406434019	8	\$128.40	\$161.04	406442021	8	\$128.40	\$161.04	406461024	8	\$128.40	\$161.04
406434020	8	\$128.40	\$161.04	406442022	8	\$128.40	\$161.04	406461025	8	\$128.40	\$161.04
406434021	8	\$128.40	\$161.04	406442023	8	\$128.40	\$161.04	406461026	8	\$128.40	\$161.04
406441001	8	\$128.40	\$161.04	406442024	8	\$128.40	\$161.04	406461027	8	\$128.40	\$161.04
406441002	8	\$128.40	\$161.04	406442025	8	\$128.40	\$161.04	406461028	8	\$128.40	\$161.04
406441003	8	\$128.40	\$161.04	406442026	8	\$128.40	\$161.04	406461029	8	\$128.40	\$161.04
406441004	8	\$128.40	\$161.04	406442027	8	\$128.40	\$161.04	406461030	8	\$128.40	\$161.04
406441005	8	\$128.40	\$161.04	406442028	8	\$128.40	\$161.04	406461031	8	\$128.40	\$161.04
406441006	8	\$128.40	\$161.04	406442029	8	\$128.40	\$161.04	406461032	8	\$128.40	\$161.04
406441007	8	\$128.40	\$161.04	406442030	8	\$128.40	\$161.04	406461033	8	\$128.40	\$161.04
406441008	8	\$128.40	\$161.04	406442031	8	\$128.40	\$161.04	406461034	8	\$128.40	\$161.04
406441009	8	\$128.40	\$161.04	406442032	8	\$128.40	\$161.04	406461035	8	\$128.40	\$161.04
406441010	8	\$128.40	\$161.04	406442033	8	\$128.40	\$161.04	406461036	8	\$128.40	\$161.04
406441011	8	\$128.40	\$161.04	406443001	8	\$128.40	\$161.04	406461037	8	\$128.40	\$161.04
406441012	8	\$128.40	\$161.04	406443002	8	\$128.40	\$161.04	406461038	8	\$128.40	\$161.04
406441013	8	\$128.40	\$161.04	406443003	8	\$128.40	\$161.04	406461039	8	\$128.40	\$161.04
406441014	8	\$128.40	\$161.04	406443004	8	\$128.40	\$161.04	406461040	8	\$128.40	\$161.04

**CITY OF HERCULES
LANDSCAPE AND LIGHTING DISTRICT NO. 83-2**

**ASSESSMENT ROLL
FISCAL YEAR 2026-27**

Assessor's				Assessor's				Assessor's			
Parcel	Local Zone	Zone 10		Parcel	Local Zone	Zone 10		Parcel	Local Zone	Zone 10	
Number	Zone	Amount	Amount	Number	Zone	Amount	Amount	Number	Zone	Amount	Amount
406461041	8	\$128.40	\$161.04	406471015	9	\$89.56	\$120.78	406472006	9	\$89.56	\$120.78
406461042	8	\$128.40	\$161.04	406471016	9	\$89.56	\$120.78	406472007	9	\$89.56	\$120.78
406461043	8	\$128.40	\$161.04	406471017	9	\$89.56	\$120.78	406472008	9	\$89.56	\$120.78
406461044	8	\$128.40	\$161.04	406471018	9	\$89.56	\$120.78	406472009	9	\$89.56	\$120.78
406461045	8	\$128.40	\$161.04	406471019	9	\$89.56	\$120.78	406472010	9	\$89.56	\$120.78
406461046	8	\$128.40	\$161.04	406471020	9	\$89.56	\$120.78	406472011	9	\$89.56	\$120.78
406461047	8	\$128.40	\$161.04	406471021	9	\$89.56	\$120.78	406472012	9	\$89.56	\$120.78
406461048	8	\$128.40	\$161.04	406471022	9	\$89.56	\$120.78	406472013	9	\$89.56	\$120.78
406461049	8	\$128.40	\$161.04	406471023	9	\$89.56	\$120.78	406472014	9	\$89.56	\$120.78
406461050	8	\$128.40	\$161.04	406471024	9	\$89.56	\$120.78	406472015	9	\$89.56	\$120.78
406461051	8	\$128.40	\$161.04	406471025	9	\$89.56	\$120.78	406472016	9	\$89.56	\$120.78
406461052	8	\$128.40	\$161.04	406471026	9	\$89.56	\$120.78	406472017	9	\$89.56	\$120.78
406461053	8	\$128.40	\$161.04	406471027	9	\$89.56	\$120.78	406472018	9	\$89.56	\$120.78
406461054	8	\$128.40	\$161.04	406471028	9	\$89.56	\$120.78	406472019	9	\$89.56	\$120.78
406461055	8	\$128.40	\$161.04	406471029	9	\$89.56	\$120.78	406472020	9	\$89.56	\$120.78
406462001	8	\$128.40	\$161.04	406471030	9	\$89.56	\$120.78	406481001	9	\$89.56	\$120.78
406462002	8	\$128.40	\$161.04	406471031	9	\$89.56	\$120.78	406481002	9	\$89.56	\$120.78
406462003	8	\$128.40	\$161.04	406471032	9	\$89.56	\$120.78	406481003	9	\$89.56	\$120.78
406462004	8	\$128.40	\$161.04	406471033	9	\$89.56	\$120.78	406481004	9	\$89.56	\$120.78
406462005	8	\$128.40	\$161.04	406471034	9	\$89.56	\$120.78	406481005	9	\$89.56	\$120.78
406462006	8	\$128.40	\$161.04	406471035	9	\$89.56	\$120.78	406481006	9	\$89.56	\$120.78
406462007	8	\$128.40	\$161.04	406471036	9	\$89.56	\$120.78	406481007	9	\$89.56	\$120.78
406462008	8	\$128.40	\$161.04	406471037	9	\$89.56	\$120.78	406481008	9	\$89.56	\$120.78
406462009	8	\$128.40	\$161.04	406471038	9	\$89.56	\$120.78	406481009	9	\$89.56	\$120.78
406462010	8	\$128.40	\$161.04	406471039	9	\$89.56	\$120.78	406481010	9	\$89.56	\$120.78
406462011	8	\$128.40	\$161.04	406471040	9	\$89.56	\$120.78	406481011	9	\$89.56	\$120.78
406462012	8	\$128.40	\$161.04	406471041	9	\$89.56	\$120.78	406481012	9	\$89.56	\$120.78
406463001	8	\$128.40	\$161.04	406471042	9	\$89.56	\$120.78	406481013	9	\$89.56	\$120.78
406463002	8	\$128.40	\$161.04	406471043	9	\$89.56	\$120.78	406481014	9	\$89.56	\$120.78
406463003	8	\$128.40	\$161.04	406471044	9	\$89.56	\$120.78	406481015	9	\$89.56	\$120.78
406463004	8	\$128.40	\$161.04	406471045	9	\$89.56	\$120.78	406481016	9	\$89.56	\$120.78
406463005	8	\$128.40	\$161.04	406471046	9	\$89.56	\$120.78	406481017	9	\$89.56	\$120.78
406463006	8	\$128.40	\$161.04	406471055	8	\$128.40	\$161.04	406481018	9	\$89.56	\$120.78
406463007	8	\$128.40	\$161.04	406471056	8	\$128.40	\$161.04	406481019	9	\$89.56	\$120.78
406463008	8	\$128.40	\$161.04	406471057	8	\$128.40	\$161.04	406481020	9	\$89.56	\$120.78
406463009	8	\$128.40	\$161.04	406471058	8	\$128.40	\$161.04	406481021	9	\$89.56	\$120.78
406463010	8	\$128.40	\$161.04	406471059	8	\$128.40	\$161.04	406481022	9	\$89.56	\$120.78
406463011	8	\$128.40	\$161.04	406471060	8	\$128.40	\$161.04	406481023	9	\$89.56	\$120.78
406463012	8	\$128.40	\$161.04	406471061	8	\$128.40	\$161.04	406481024	9	\$89.56	\$120.78
406463013	8	\$128.40	\$161.04	406471062	8	\$128.40	\$161.04	406481025	9	\$89.56	\$120.78
406471001	9	\$89.56	\$120.78	406471063	8	\$128.40	\$161.04	406481026	9	\$89.56	\$120.78
406471002	9	\$89.56	\$120.78	406471064	8	\$128.40	\$161.04	406481027	9	\$89.56	\$120.78
406471003	9	\$89.56	\$120.78	406471065	8	\$128.40	\$161.04	406481028	9	\$89.56	\$120.78
406471004	9	\$89.56	\$120.78	406471066	8	\$128.40	\$161.04	406481029	9	\$89.56	\$120.78
406471005	9	\$89.56	\$120.78	406471067	8	\$128.40	\$161.04	406481030	9	\$89.56	\$120.78
406471006	9	\$89.56	\$120.78	406471068	8	\$128.40	\$161.04	406481031	9	\$89.56	\$120.78
406471007	9	\$89.56	\$120.78	406471069	8	\$128.40	\$161.04	406481032	9	\$89.56	\$120.78
406471008	9	\$89.56	\$120.78	406471070	8	\$217.52	\$0.00	406481033	9	\$89.56	\$120.78
406471009	9	\$89.56	\$120.78	406471071	8	\$32.10	\$40.26	406481034	9	\$89.56	\$120.78
406471010	9	\$89.56	\$120.78	406472001	9	\$89.56	\$120.78	406481035	9	\$89.56	\$120.78
406471011	9	\$89.56	\$120.78	406472002	9	\$89.56	\$120.78	406481036	9	\$89.56	\$120.78
406471012	9	\$89.56	\$120.78	406472003	9	\$89.56	\$120.78	406481037	9	\$89.56	\$120.78
406471013	9	\$89.56	\$120.78	406472004	9	\$89.56	\$120.78	406481038	9	\$89.56	\$120.78
406471014	9	\$89.56	\$120.78	406472005	9	\$89.56	\$120.78	406481039	9	\$89.56	\$120.78

**CITY OF HERCULES
LANDSCAPE AND LIGHTING DISTRICT NO. 83-2**

**ASSESSMENT ROLL
FISCAL YEAR 2026-27**

Assessor's				Assessor's				Assessor's			
Parcel	Local Zone	Zone 10		Parcel	Local Zone	Zone 10		Parcel	Local Zone	Zone 10	
Number	Zone	Amount	Amount	Number	Zone	Amount	Amount	Number	Zone	Amount	Amount
406481040	9	\$89.56	\$120.78	406491011	9	\$89.56	\$120.78	406501012	9	\$89.56	\$120.78
406481041	9	\$89.56	\$120.78	406491012	9	\$89.56	\$120.78	406501013	9	\$89.56	\$120.78
406481042	9	\$89.56	\$120.78	406491013	9	\$89.56	\$120.78	406501014	9	\$89.56	\$120.78
406481043	9	\$89.56	\$120.78	406491014	9	\$89.56	\$120.78	406501015	9	\$89.56	\$120.78
406481044	9	\$89.56	\$120.78	406491015	9	\$89.56	\$120.78	406501016	9	\$89.56	\$120.78
406481045	9	\$89.56	\$120.78	406491016	9	\$89.56	\$120.78	406501017	9	\$89.56	\$120.78
406481046	9	\$89.56	\$120.78	406491017	9	\$89.56	\$120.78	406501018	9	\$89.56	\$120.78
406481047	9	\$89.56	\$120.78	406491018	9	\$89.56	\$120.78	406501019	9	\$89.56	\$120.78
406481048	9	\$89.56	\$120.78	406491019	9	\$89.56	\$120.78	406501020	9	\$89.56	\$120.78
406481049	9	\$89.56	\$120.78	406491020	9	\$89.56	\$120.78	406501021	9	\$89.56	\$120.78
406481050	9	\$89.56	\$120.78	406491021	9	\$89.56	\$120.78	406501022	9	\$89.56	\$120.78
406481051	9	\$89.56	\$120.78	406491022	9	\$89.56	\$120.78	406501023	9	\$89.56	\$120.78
406481052	9	\$89.56	\$120.78	406491023	9	\$89.56	\$120.78	406501024	9	\$89.56	\$120.78
406481053	9	\$89.56	\$120.78	406491024	9	\$89.56	\$120.78	406501025	9	\$89.56	\$120.78
406481054	9	\$89.56	\$120.78	406491025	9	\$89.56	\$120.78	406501026	9	\$89.56	\$120.78
406481055	9	\$89.56	\$120.78	406491026	9	\$89.56	\$120.78	406501027	9	\$89.56	\$120.78
406481056	9	\$89.56	\$120.78	406491027	9	\$89.56	\$120.78	406501028	9	\$89.56	\$120.78
406481057	9	\$89.56	\$120.78	406491028	9	\$89.56	\$120.78	406501029	9	\$89.56	\$120.78
406481058	9	\$89.56	\$120.78	406491029	9	\$89.56	\$120.78	406501030	9	\$89.56	\$120.78
406481059	9	\$89.56	\$120.78	406491030	9	\$89.56	\$120.78	406501031	9	\$89.56	\$120.78
406481060	9	\$89.56	\$120.78	406491031	9	\$89.56	\$120.78	406501032	9	\$89.56	\$120.78
406481061	9	\$89.56	\$120.78	406491032	9	\$89.56	\$120.78	406501033	9	\$89.56	\$120.78
406482001	9	\$89.56	\$120.78	406491033	9	\$89.56	\$120.78	406501034	9	\$89.56	\$120.78
406482002	9	\$89.56	\$120.78	406491034	9	\$89.56	\$120.78	406501035	9	\$89.56	\$120.78
406482003	9	\$89.56	\$120.78	406491035	9	\$89.56	\$120.78	406501036	9	\$89.56	\$120.78
406482004	9	\$89.56	\$120.78	406491036	9	\$89.56	\$120.78	406501037	9	\$89.56	\$120.78
406482005	9	\$89.56	\$120.78	406491037	9	\$89.56	\$120.78	406501038	9	\$89.56	\$120.78
406482006	9	\$89.56	\$120.78	406491038	9	\$89.56	\$120.78	406501039	9	\$89.56	\$120.78
406482007	9	\$89.56	\$120.78	406491039	9	\$89.56	\$120.78	406502001	9	\$89.56	\$120.78
406482008	9	\$89.56	\$120.78	406491040	9	\$89.56	\$120.78	406502002	9	\$89.56	\$120.78
406482009	9	\$89.56	\$120.78	406492001	9	\$89.56	\$120.78	406502003	9	\$89.56	\$120.78
406482010	9	\$89.56	\$120.78	406492002	9	\$89.56	\$120.78	406502004	9	\$89.56	\$120.78
406482011	9	\$89.56	\$120.78	406492003	9	\$89.56	\$120.78	406502005	9	\$89.56	\$120.78
406482012	9	\$89.56	\$120.78	406492004	9	\$89.56	\$120.78	406502006	9	\$89.56	\$120.78
406482013	9	\$89.56	\$120.78	406492005	9	\$89.56	\$120.78	406502007	9	\$89.56	\$120.78
406482014	9	\$89.56	\$120.78	406492006	9	\$89.56	\$120.78	406502008	9	\$89.56	\$120.78
406482015	9	\$89.56	\$120.78	406492007	9	\$89.56	\$120.78	406502009	9	\$89.56	\$120.78
406482016	9	\$89.56	\$120.78	406492008	9	\$89.56	\$120.78	406502010	9	\$89.56	\$120.78
406482017	9	\$89.56	\$120.78	406492009	9	\$89.56	\$120.78	406502011	9	\$89.56	\$120.78
406482018	9	\$89.56	\$120.78	406492010	9	\$89.56	\$120.78	406502012	9	\$89.56	\$120.78
406482019	9	\$89.56	\$120.78	406492011	9	\$89.56	\$120.78	406502013	9	\$89.56	\$120.78
406482020	9	\$89.56	\$120.78	406492012	9	\$89.56	\$120.78	406502014	9	\$89.56	\$120.78
406482021	9	\$89.56	\$120.78	406492013	9	\$89.56	\$120.78	406502015	9	\$89.56	\$120.78
406482022	9	\$89.56	\$120.78	406501001	9	\$89.56	\$120.78	406502016	9	\$89.56	\$120.78
406491001	9	\$89.56	\$120.78	406501002	9	\$89.56	\$120.78	406502017	9	\$89.56	\$120.78
406491002	9	\$89.56	\$120.78	406501003	9	\$89.56	\$120.78	406502018	9	\$89.56	\$120.78
406491003	9	\$89.56	\$120.78	406501004	9	\$89.56	\$120.78	406502019	9	\$89.56	\$120.78
406491004	9	\$89.56	\$120.78	406501005	9	\$89.56	\$120.78	406502020	9	\$89.56	\$120.78
406491005	9	\$89.56	\$120.78	406501006	9	\$89.56	\$120.78	406502021	9	\$89.56	\$120.78
406491006	9	\$89.56	\$120.78	406501007	9	\$89.56	\$120.78	406502022	9	\$89.56	\$120.78
406491007	9	\$89.56	\$120.78	406501008	9	\$89.56	\$120.78	406502023	9	\$89.56	\$120.78
406491008	9	\$89.56	\$120.78	406501009	9	\$89.56	\$120.78	406510001	9	\$288.08	\$0.00
406491009	9	\$89.56	\$120.78	406501010	9	\$89.56	\$120.78	406522007	5C	\$1,255.76	\$0.00
406491010	9	\$89.56	\$120.78	406501011	9	\$89.56	\$120.78	406522005	5C	\$648.32	\$0.00

**CITY OF HERCULES
LANDSCAPE AND LIGHTING DISTRICT NO. 83-2**

**ASSESSMENT ROLL
FISCAL YEAR 2026-27**

Assessor's				Assessor's				Assessor's			
Parcel	Local Zone	Zone 10		Parcel	Local Zone	Zone 10		Parcel	Local Zone	Zone 10	
Number	Zone	Amount	Amount	Number	Zone	Amount	Amount	Number	Zone	Amount	Amount
406522008	5C	\$275.86	\$0.00	406550002	8	\$128.40	\$161.04	406550070	8	\$128.40	\$161.04
406522009	5C	\$60.36	\$0.00	406550003	8	\$128.40	\$161.04	406550071	8	\$128.40	\$161.04
406531001	5B	\$963.58	\$0.00	406550004	8	\$128.40	\$161.04	406550072	8	\$128.40	\$161.04
406531002	5B	\$1,265.58	\$0.00	406550005	8	\$128.40	\$161.04	406550073	8	\$128.40	\$161.04
406531004	5B	\$510.54	\$0.00	406550006	8	\$128.40	\$161.04	406550074	8	\$128.40	\$161.04
406531005	5B	\$316.40	\$0.00	406550007	8	\$128.40	\$161.04	406550075	8	\$128.40	\$161.04
406531006	5B	\$366.72	\$0.00	406550008	8	\$128.40	\$161.04	406550076	8	\$128.40	\$161.04
406540012	8	\$128.40	\$161.04	406550009	8	\$128.40	\$161.04	406550077	8	\$128.40	\$161.04
406540013	8	\$128.40	\$161.04	406550010	8	\$128.40	\$161.04	406550078	8	\$128.40	\$161.04
406540014	8	\$128.40	\$161.04	406550011	8	\$128.40	\$161.04	406550082	8	\$128.40	\$161.04
406540015	8	\$128.40	\$161.04	406550012	8	\$128.40	\$161.04	406550083	8	\$128.40	\$161.04
406540016	8	\$128.40	\$161.04	406550013	8	\$128.40	\$161.04	406550084	8	\$128.40	\$161.04
406540017	8	\$128.40	\$161.04	406550014	8	\$128.40	\$161.04	406550085	8	\$128.40	\$161.04
406540018	8	\$128.40	\$161.04	406550015	8	\$128.40	\$161.04	406550086	8	\$128.40	\$161.04
406540019	8	\$128.40	\$161.04	406550016	8	\$128.40	\$161.04	406550087	8	\$128.40	\$161.04
406540020	8	\$128.40	\$161.04	406550017	8	\$128.40	\$161.04	406550088	8	\$128.40	\$161.04
406540021	8	\$128.40	\$161.04	406550018	8	\$128.40	\$161.04	406550089	8	\$128.40	\$161.04
406540022	8	\$128.40	\$161.04	406550019	8	\$128.40	\$161.04	406550090	8	\$128.40	\$161.04
406540023	8	\$128.40	\$161.04	406550020	8	\$128.40	\$161.04	406550091	8	\$128.40	\$161.04
406540024	8	\$128.40	\$161.04	406550021	8	\$128.40	\$161.04	406550092	8	\$128.40	\$161.04
406540025	8	\$128.40	\$161.04	406550036	8	\$128.40	\$161.04	406550093	8	\$128.40	\$161.04
406540026	8	\$128.40	\$161.04	406550037	8	\$128.40	\$161.04	406550094	8	\$128.40	\$161.04
406540027	8	\$128.40	\$161.04	406550038	8	\$128.40	\$161.04	406550095	8	\$128.40	\$161.04
406540028	8	\$128.40	\$161.04	406550039	8	\$128.40	\$161.04	406550096	CW	\$0.00	\$5,256.66
406540029	8	\$128.40	\$161.04	406550040	8	\$128.40	\$161.04	407010009	5B	\$884.48	\$0.00
406540030	8	\$128.40	\$161.04	406550041	8	\$128.40	\$161.04	407020001	3a	\$109.66	\$120.78
406540031	8	\$128.40	\$161.04	406550042	8	\$128.40	\$161.04	407020002	3a	\$109.66	\$120.78
406540032	8	\$128.40	\$161.04	406550043	8	\$128.40	\$161.04	407020003	3a	\$109.66	\$120.78
406540033	8	\$128.40	\$161.04	406550044	8	\$128.40	\$161.04	407020004	3a	\$109.66	\$120.78
406540034	8	\$128.40	\$161.04	406550045	8	\$128.40	\$161.04	407020005	3a	\$109.66	\$120.78
406540035	8	\$128.40	\$161.04	406550046	8	\$128.40	\$161.04	407020006	3a	\$109.66	\$120.78
406540036	8	\$128.40	\$161.04	406550047	8	\$128.40	\$161.04	407020007	3a	\$109.66	\$120.78
406540037	8	\$128.40	\$161.04	406550048	8	\$128.40	\$161.04	407020008	3a	\$109.66	\$120.78
406540038	8	\$128.40	\$161.04	406550049	8	\$128.40	\$161.04	407020009	3a	\$109.66	\$120.78
406540039	8	\$128.40	\$161.04	406550050	8	\$128.40	\$161.04	407020010	3a	\$109.66	\$120.78
406540040	8	\$128.40	\$161.04	406550051	8	\$128.40	\$161.04	407020011	3a	\$109.66	\$120.78
406540041	8	\$128.40	\$161.04	406550052	8	\$128.40	\$161.04	407020012	3a	\$109.66	\$120.78
406540042	8	\$128.40	\$161.04	406550053	8	\$128.40	\$161.04	407020013	3a	\$109.66	\$120.78
406540043	8	\$128.40	\$161.04	406550054	8	\$128.40	\$161.04	407020014	3a	\$109.66	\$120.78
406540044	8	\$128.40	\$161.04	406550055	8	\$128.40	\$161.04	407020015	3a	\$109.66	\$120.78
406540045	8	\$128.40	\$161.04	406550056	8	\$128.40	\$161.04	407020016	3a	\$109.66	\$120.78
406540046	8	\$128.40	\$161.04	406550057	8	\$128.40	\$161.04	407020017	3a	\$109.66	\$120.78
406540047	8	\$128.40	\$161.04	406550058	8	\$128.40	\$161.04	407020018	3a	\$109.66	\$120.78
406540051	8	\$128.40	\$161.04	406550059	8	\$128.40	\$161.04	407020019	3a	\$109.66	\$120.78
406540052	8	\$128.40	\$161.04	406550060	8	\$128.40	\$161.04	407020020	3a	\$109.66	\$120.78
406540053	8	\$128.40	\$161.04	406550061	8	\$128.40	\$161.04	407020021	3a	\$109.66	\$120.78
406540054	8	\$128.40	\$161.04	406550062	8	\$128.40	\$161.04	407020022	3a	\$109.66	\$120.78
406540055	8	\$128.40	\$161.04	406550063	8	\$128.40	\$161.04	407020023	3a	\$109.66	\$120.78
406540056	8	\$128.40	\$161.04	406550064	8	\$128.40	\$161.04	407020024	3a	\$109.66	\$120.78
406540057	8	\$128.40	\$161.04	406550065	8	\$128.40	\$161.04	407020025	3a	\$109.66	\$120.78
406540058	8	\$128.40	\$161.04	406550066	8	\$128.40	\$161.04	407020026	3a	\$109.66	\$120.78
406540059	8	\$128.40	\$161.04	406550067	8	\$128.40	\$161.04	407020027	3a	\$109.66	\$120.78
406540060	8	\$128.40	\$161.04	406550068	8	\$128.40	\$161.04	407020028	3a	\$109.66	\$120.78
406550001	8	\$128.40	\$161.04	406550069	8	\$128.40	\$161.04	407020029	3a	\$109.66	\$120.78

**CITY OF HERCULES
LANDSCAPE AND LIGHTING DISTRICT NO. 83-2**

**ASSESSMENT ROLL
FISCAL YEAR 2026-27**

Assessor's				Assessor's				Assessor's			
Parcel	Local Zone	Zone 10		Parcel	Local Zone	Zone 10		Parcel	Local Zone	Zone 10	
Number	Zone	Amount	Amount	Number	Zone	Amount	Amount	Number	Zone	Amount	Amount
407020034	5B	\$8,695.54	\$9,997.98	407030017	3a	\$146.22	\$161.04	407043002	3a	\$146.22	\$161.04
407020035	5B	\$1,186.48	\$0.00	407030018	3a	\$146.22	\$161.04	407043003	3a	\$146.22	\$161.04
407021001	3a	\$109.66	\$120.78	407030019	3a	\$146.22	\$161.04	407043004	3a	\$146.22	\$161.04
407021002	3a	\$109.66	\$120.78	407030020	3a	\$146.22	\$161.04	407043005	3a	\$146.22	\$161.04
407021003	3a	\$109.66	\$120.78	407030021	3a	\$146.22	\$161.04	407043006	3a	\$146.22	\$161.04
407021004	3a	\$109.66	\$120.78	407041001	3a	\$146.22	\$161.04	407043007	3a	\$146.22	\$161.04
407021005	3a	\$109.66	\$120.78	407041002	3a	\$146.22	\$161.04	407043008	3a	\$146.22	\$161.04
407021006	3a	\$109.66	\$120.78	407041003	3a	\$146.22	\$161.04	407043009	3a	\$146.22	\$161.04
407021007	3a	\$109.66	\$120.78	407041004	3a	\$146.22	\$161.04	407043010	3a	\$146.22	\$161.04
407022001	3a	\$109.66	\$120.78	407041005	3a	\$146.22	\$161.04	407043011	3a	\$146.22	\$161.04
407022002	3a	\$109.66	\$120.78	407041006	3a	\$146.22	\$161.04	407044001	3a	\$146.22	\$161.04
407022003	3a	\$109.66	\$120.78	407041007	3a	\$146.22	\$161.04	407044002	3a	\$146.22	\$161.04
407022004	3a	\$109.66	\$120.78	407041008	3a	\$146.22	\$161.04	407044003	3a	\$146.22	\$161.04
407022005	3a	\$109.66	\$120.78	407041009	3a	\$146.22	\$161.04	407044004	3a	\$146.22	\$161.04
407022006	3a	\$109.66	\$120.78	407041010	3a	\$146.22	\$161.04	407044005	3a	\$146.22	\$161.04
407022007	3a	\$109.66	\$120.78	407041011	3a	\$146.22	\$161.04	407044006	3a	\$146.22	\$161.04
407022008	3a	\$109.66	\$120.78	407041012	3a	\$146.22	\$161.04	407044007	3a	\$146.22	\$161.04
407022009	3a	\$109.66	\$120.78	407041013	3a	\$146.22	\$161.04	407044008	3a	\$146.22	\$161.04
407022010	3a	\$109.66	\$120.78	407041014	3a	\$146.22	\$161.04	407044009	3a	\$146.22	\$161.04
407023001	3a	\$109.66	\$120.78	407041015	3a	\$146.22	\$161.04	407044010	3a	\$146.22	\$161.04
407023002	3a	\$109.66	\$120.78	407041016	3a	\$146.22	\$161.04	407044011	3a	\$146.22	\$161.04
407023003	3a	\$109.66	\$120.78	407041017	3a	\$146.22	\$161.04	407044012	3a	\$146.22	\$161.04
407023004	3	\$23.14	\$0.00	407041018	3a	\$146.22	\$161.04	407044013	3a	\$146.22	\$161.04
407024001	3a	\$109.66	\$120.78	407041019	3a	\$146.22	\$161.04	407044014	3a	\$146.22	\$161.04
407024002	3a	\$109.66	\$120.78	407041020	3a	\$146.22	\$161.04	407044015	3a	\$146.22	\$161.04
407024003	3a	\$109.66	\$120.78	407042001	3a	\$146.22	\$161.04	407044016	3a	\$146.22	\$161.04
407024004	3a	\$109.66	\$120.78	407042002	3a	\$146.22	\$161.04	407044017	3a	\$146.22	\$161.04
407024005	3a	\$109.66	\$120.78	407042003	3a	\$146.22	\$161.04	407044018	3a	\$146.22	\$161.04
407024006	3a	\$109.66	\$120.78	407042004	3a	\$146.22	\$161.04	407044019	3a	\$146.22	\$161.04
407024007	3a	\$109.66	\$120.78	407042005	3a	\$146.22	\$161.04	407044020	3a	\$146.22	\$161.04
407024008	3a	\$109.66	\$120.78	407042006	3a	\$146.22	\$161.04	407044021	3a	\$146.22	\$161.04
407024009	3a	\$109.66	\$120.78	407042007	3a	\$146.22	\$161.04	407044022	3a	\$146.22	\$161.04
407024010	3a	\$109.66	\$120.78	407042008	3a	\$146.22	\$161.04	407044023	3a	\$146.22	\$161.04
407024011	3a	\$109.66	\$120.78	407042009	3a	\$146.22	\$161.04	407051001	3a	\$146.22	\$161.04
407024012	3a	\$109.66	\$120.78	407042010	3a	\$146.22	\$161.04	407051002	3a	\$146.22	\$161.04
407024013	3a	\$109.66	\$120.78	407042011	3a	\$146.22	\$161.04	407051003	3a	\$146.22	\$161.04
407024014	3a	\$109.66	\$120.78	407042012	3a	\$146.22	\$161.04	407051004	3a	\$146.22	\$161.04
407024015	3a	\$109.66	\$120.78	407042013	3a	\$146.22	\$161.04	407051005	3a	\$146.22	\$161.04
407030001	3a	\$146.22	\$161.04	407042014	3a	\$146.22	\$161.04	407051006	3a	\$146.22	\$161.04
407030002	3a	\$146.22	\$161.04	407042015	3a	\$146.22	\$161.04	407051007	3a	\$146.22	\$161.04
407030003	3a	\$146.22	\$161.04	407042016	3a	\$146.22	\$161.04	407051008	3a	\$146.22	\$161.04
407030004	3a	\$146.22	\$161.04	407042017	3a	\$146.22	\$161.04	407051009	3a	\$146.22	\$161.04
407030005	3a	\$146.22	\$161.04	407042018	3a	\$146.22	\$161.04	407052001	3a	\$146.22	\$161.04
407030006	3a	\$146.22	\$161.04	407042019	3a	\$146.22	\$161.04	407052002	3a	\$146.22	\$161.04
407030007	3a	\$146.22	\$161.04	407042020	3a	\$146.22	\$161.04	407052003	3a	\$146.22	\$161.04
407030008	3a	\$146.22	\$161.04	407042021	3a	\$146.22	\$161.04	407052004	3a	\$146.22	\$161.04
407030009	3a	\$146.22	\$161.04	407042022	3a	\$146.22	\$161.04	407052005	3a	\$146.22	\$161.04
407030010	3a	\$146.22	\$161.04	407042023	3a	\$146.22	\$161.04	407052006	3a	\$146.22	\$161.04
407030011	3a	\$146.22	\$161.04	407042024	3a	\$146.22	\$161.04	407052007	3a	\$146.22	\$161.04
407030012	3a	\$146.22	\$161.04	407042025	3a	\$146.22	\$161.04	407052008	3a	\$146.22	\$161.04
407030013	3a	\$146.22	\$161.04	407042026	3a	\$146.22	\$161.04	407052009	3a	\$146.22	\$161.04
407030014	3a	\$146.22	\$161.04	407042027	3a	\$146.22	\$161.04	407052010	3a	\$146.22	\$161.04
407030015	3a	\$146.22	\$161.04	407042028	3a	\$146.22	\$161.04	407052011	3a	\$146.22	\$161.04
407030016	3a	\$146.22	\$161.04	407043001	3a	\$146.22	\$161.04	407052012	3a	\$146.22	\$161.04

**CITY OF HERCULES
LANDSCAPE AND LIGHTING DISTRICT NO. 83-2**

**ASSESSMENT ROLL
FISCAL YEAR 2026-27**

Assessor's				Assessor's				Assessor's			
Parcel	Local Zone	Zone 10		Parcel	Local Zone	Zone 10		Parcel	Local Zone	Zone 10	
Number	Zone	Amount	Amount	Number	Zone	Amount	Amount	Number	Zone	Amount	Amount
407052013	3a	\$146.22	\$161.04	407054031	3a	\$146.22	\$161.04	407081006	3a	\$146.22	\$161.04
407052014	3a	\$146.22	\$161.04	407054032	3a	\$146.22	\$161.04	407081007	3a	\$146.22	\$161.04
407052015	3a	\$146.22	\$161.04	407071001	3a	\$146.22	\$161.04	407081008	3a	\$146.22	\$161.04
407052016	3a	\$146.22	\$161.04	407071002	3a	\$146.22	\$161.04	407081009	3a	\$146.22	\$161.04
407052017	3a	\$146.22	\$161.04	407071003	3a	\$146.22	\$161.04	407081010	3a	\$146.22	\$161.04
407052018	3a	\$146.22	\$161.04	407071004	3a	\$146.22	\$161.04	407081011	3a	\$146.22	\$161.04
407053001	3a	\$146.22	\$161.04	407071005	3a	\$146.22	\$161.04	407081012	3a	\$146.22	\$161.04
407053002	3a	\$146.22	\$161.04	407071006	3a	\$146.22	\$161.04	407081013	3a	\$146.22	\$161.04
407053003	3a	\$146.22	\$161.04	407071007	3a	\$146.22	\$161.04	407081014	3a	\$146.22	\$161.04
407053004	3a	\$146.22	\$161.04	407071008	3a	\$146.22	\$161.04	407081015	3a	\$146.22	\$161.04
407053005	3a	\$146.22	\$161.04	407072001	3a	\$146.22	\$161.04	407081016	3a	\$146.22	\$161.04
407053006	3a	\$146.22	\$161.04	407072002	3a	\$146.22	\$161.04	407081017	3a	\$146.22	\$161.04
407053007	3a	\$146.22	\$161.04	407072003	3a	\$146.22	\$161.04	407081018	3a	\$146.22	\$161.04
407053008	3a	\$146.22	\$161.04	407072004	3a	\$146.22	\$161.04	407081019	3a	\$146.22	\$161.04
407053009	3a	\$146.22	\$161.04	407072005	3a	\$146.22	\$161.04	407081020	3a	\$146.22	\$161.04
407053010	3a	\$146.22	\$161.04	407072006	3a	\$146.22	\$161.04	407081021	3a	\$146.22	\$161.04
407053011	3a	\$146.22	\$161.04	407072007	3a	\$146.22	\$161.04	407081022	3a	\$146.22	\$161.04
407053012	3a	\$146.22	\$161.04	407072008	3a	\$146.22	\$161.04	407081023	3a	\$146.22	\$161.04
407053013	3a	\$146.22	\$161.04	407072009	3a	\$146.22	\$161.04	407081024	3a	\$146.22	\$161.04
407053014	3a	\$146.22	\$161.04	407072010	3a	\$146.22	\$161.04	407081025	3a	\$146.22	\$161.04
407053015	3a	\$146.22	\$161.04	407072011	3a	\$146.22	\$161.04	407081026	3a	\$146.22	\$161.04
407053016	3a	\$146.22	\$161.04	407072012	3a	\$146.22	\$161.04	407081027	3a	\$146.22	\$161.04
407053017	3a	\$146.22	\$161.04	407072013	3a	\$146.22	\$161.04	407081028	3a	\$146.22	\$161.04
407053018	3a	\$146.22	\$161.04	407072014	3a	\$146.22	\$161.04	407081029	3a	\$146.22	\$161.04
407054001	3a	\$146.22	\$161.04	407072015	3a	\$146.22	\$161.04	407082001	3a	\$146.22	\$161.04
407054002	3a	\$146.22	\$161.04	407072016	3a	\$146.22	\$161.04	407082002	3a	\$146.22	\$161.04
407054003	3a	\$146.22	\$161.04	407072017	3a	\$146.22	\$161.04	407082003	3a	\$146.22	\$161.04
407054004	3a	\$146.22	\$161.04	407072018	3a	\$146.22	\$161.04	407082004	3a	\$146.22	\$161.04
407054005	3a	\$146.22	\$161.04	407073001	3a	\$146.22	\$161.04	407082005	3a	\$146.22	\$161.04
407054006	3a	\$146.22	\$161.04	407073002	3a	\$146.22	\$161.04	407082006	3a	\$146.22	\$161.04
407054007	3a	\$146.22	\$161.04	407073003	3a	\$146.22	\$161.04	407082007	3a	\$146.22	\$161.04
407054008	3a	\$146.22	\$161.04	407073004	3a	\$146.22	\$161.04	407082008	3a	\$146.22	\$161.04
407054009	3a	\$146.22	\$161.04	407073005	3a	\$146.22	\$161.04	407082009	3a	\$146.22	\$161.04
407054010	3a	\$146.22	\$161.04	407073006	3a	\$146.22	\$161.04	407082010	3a	\$146.22	\$161.04
407054011	3a	\$146.22	\$161.04	407073007	3a	\$146.22	\$161.04	407082011	3a	\$146.22	\$161.04
407054012	3a	\$146.22	\$161.04	407073008	3a	\$146.22	\$161.04	407082012	3a	\$146.22	\$161.04
407054013	3a	\$146.22	\$161.04	407074001	3a	\$146.22	\$161.04	407082013	3a	\$146.22	\$161.04
407054014	3a	\$146.22	\$161.04	407074002	3a	\$146.22	\$161.04	407091001	3a	\$146.22	\$161.04
407054015	3a	\$146.22	\$161.04	407074003	3a	\$146.22	\$161.04	407091002	3a	\$146.22	\$161.04
407054016	3a	\$146.22	\$161.04	407074004	3a	\$146.22	\$161.04	407091003	3a	\$146.22	\$161.04
407054017	3a	\$146.22	\$161.04	407074005	3a	\$146.22	\$161.04	407091004	3a	\$146.22	\$161.04
407054018	3a	\$146.22	\$161.04	407074006	3a	\$146.22	\$161.04	407091005	3a	\$146.22	\$161.04
407054019	3a	\$146.22	\$161.04	407074007	3a	\$146.22	\$161.04	407091006	3a	\$146.22	\$161.04
407054020	3a	\$146.22	\$161.04	407074008	3a	\$146.22	\$161.04	407091007	3a	\$146.22	\$161.04
407054021	3a	\$146.22	\$161.04	407074009	3a	\$146.22	\$161.04	407091008	3a	\$146.22	\$161.04
407054022	3a	\$146.22	\$161.04	407074010	3a	\$146.22	\$161.04	407091009	3a	\$146.22	\$161.04
407054023	3a	\$146.22	\$161.04	407074011	3a	\$146.22	\$161.04	407091010	3a	\$146.22	\$161.04
407054024	3a	\$146.22	\$161.04	407074012	3a	\$146.22	\$161.04	407091011	3a	\$146.22	\$161.04
407054025	3a	\$146.22	\$161.04	407074013	3a	\$146.22	\$161.04	407091012	3a	\$146.22	\$161.04
407054026	3a	\$146.22	\$161.04	407081001	3a	\$146.22	\$161.04	407091013	3a	\$146.22	\$161.04
407054027	3a	\$146.22	\$161.04	407081002	3a	\$146.22	\$161.04	407091014	3a	\$146.22	\$161.04
407054028	3a	\$146.22	\$161.04	407081003	3a	\$146.22	\$161.04	407091015	3a	\$146.22	\$161.04
407054029	3a	\$146.22	\$161.04	407081004	3a	\$146.22	\$161.04	407091016	3a	\$146.22	\$161.04
407054030	3a	\$146.22	\$161.04	407081005	3a	\$146.22	\$161.04	407091017	3a	\$146.22	\$161.04

**CITY OF HERCULES
LANDSCAPE AND LIGHTING DISTRICT NO. 83-2**

**ASSESSMENT ROLL
FISCAL YEAR 2026-27**

Assessor's				Assessor's				Assessor's			
Parcel	Local Zone	Zone 10		Parcel	Local Zone	Zone 10		Parcel	Local Zone	Zone 10	
Number	Zone	Amount	Amount	Number	Zone	Amount	Amount	Number	Zone	Amount	Amount
407091018	3a	\$146.22	\$161.04	407101001	3a	\$146.22	\$161.04	407113015	3a	\$146.22	\$161.04
407092001	3a	\$146.22	\$161.04	407101002	3a	\$146.22	\$161.04	407113016	3a	\$146.22	\$161.04
407092002	3a	\$146.22	\$161.04	407101003	3a	\$146.22	\$161.04	407113017	3a	\$146.22	\$161.04
407092003	3a	\$146.22	\$161.04	407101004	3a	\$146.22	\$161.04	407113018	3a	\$146.22	\$161.04
407092004	3a	\$146.22	\$161.04	407101005	3a	\$146.22	\$161.04	407113019	3a	\$146.22	\$161.04
407092005	3a	\$146.22	\$161.04	407101006	3a	\$146.22	\$161.04	407121001	3a	\$36.56	\$40.26
407092006	3a	\$146.22	\$161.04	407101007	3a	\$146.22	\$161.04	407121002	3a	\$146.22	\$161.04
407092007	3a	\$146.22	\$161.04	407101008	3a	\$146.22	\$161.04	407121003	3a	\$36.56	\$40.26
407092008	3a	\$146.22	\$161.04	407101009	3a	\$146.22	\$161.04	407122001	3a	\$146.22	\$161.04
407092009	3a	\$146.22	\$161.04	407101010	3a	\$146.22	\$161.04	407122002	3a	\$146.22	\$161.04
407092010	3a	\$146.22	\$161.04	407102001	3a	\$146.22	\$161.04	407122005	3a	\$146.22	\$161.04
407092011	3a	\$146.22	\$161.04	407102002	3a	\$146.22	\$161.04	407122006	3a	\$146.22	\$161.04
407092012	3a	\$146.22	\$161.04	407102003	3a	\$146.22	\$161.04	407122007	3a	\$146.22	\$161.04
407092013	3a	\$146.22	\$161.04	407102004	3a	\$146.22	\$161.04	407140004	9	\$851.62	\$0.00
407092014	3a	\$146.22	\$161.04	407102005	3a	\$146.22	\$161.04	407140012	5B	\$4,314.52	\$0.00
407092015	3a	\$146.22	\$161.04	407102006	3a	\$146.22	\$161.04	407140013	5B	\$546.50	\$0.00
407093001	3a	\$146.22	\$161.04	407102007	3a	\$146.22	\$161.04	407140014	5B	\$352.34	\$0.00
407093002	3a	\$146.22	\$161.04	407102008	3a	\$146.22	\$161.04	407151001	9	\$119.42	\$161.04
407093003	3a	\$146.22	\$161.04	407102009	3a	\$146.22	\$161.04	407151002	9	\$119.42	\$161.04
407093004	3a	\$146.22	\$161.04	407102010	3a	\$146.22	\$161.04	407151003	9	\$119.42	\$161.04
407093005	3a	\$146.22	\$161.04	407102011	3a	\$146.22	\$161.04	407151004	9	\$119.42	\$161.04
407093006	3a	\$146.22	\$161.04	407102012	3a	\$146.22	\$161.04	407151005	9	\$119.42	\$161.04
407093007	3a	\$146.22	\$161.04	407102013	3a	\$146.22	\$161.04	407151006	9	\$119.42	\$161.04
407093008	3a	\$146.22	\$161.04	407102014	3a	\$146.22	\$161.04	407151007	9	\$119.42	\$161.04
407093009	3a	\$146.22	\$161.04	407102015	3a	\$146.22	\$161.04	407151008	9	\$119.42	\$161.04
407093010	3a	\$146.22	\$161.04	407102016	3a	\$146.22	\$161.04	407151009	9	\$119.42	\$161.04
407093011	3a	\$146.22	\$161.04	407102017	3a	\$146.22	\$161.04	407151010	9	\$119.42	\$161.04
407093012	3a	\$146.22	\$161.04	407102018	3a	\$146.22	\$161.04	407151011	9	\$119.42	\$161.04
407093013	3a	\$146.22	\$161.04	407111001	3a	\$146.22	\$161.04	407151012	9	\$119.42	\$161.04
407093014	3a	\$146.22	\$161.04	407111002	3a	\$146.22	\$161.04	407151013	9	\$119.42	\$161.04
407093015	3a	\$146.22	\$161.04	407111003	3a	\$146.22	\$161.04	407151014	9	\$119.42	\$161.04
407093016	3a	\$146.22	\$161.04	407111004	3a	\$146.22	\$161.04	407151015	9	\$119.42	\$161.04
407093017	3a	\$146.22	\$161.04	407112001	3a	\$146.22	\$161.04	407151016	9	\$119.42	\$161.04
407093018	3a	\$146.22	\$161.04	407112002	3a	\$146.22	\$161.04	407151017	9	\$119.42	\$161.04
407093019	3a	\$146.22	\$161.04	407112003	3a	\$146.22	\$161.04	407151018	9	\$119.42	\$161.04
407093020	3a	\$146.22	\$161.04	407112004	3a	\$146.22	\$161.04	407151019	9	\$119.42	\$161.04
407093021	3a	\$146.22	\$161.04	407112005	3a	\$146.22	\$161.04	407151020	9	\$119.42	\$161.04
407093022	3a	\$146.22	\$161.04	407112006	3a	\$146.22	\$161.04	407151021	9	\$119.42	\$161.04
407093023	3a	\$146.22	\$161.04	407112007	3a	\$146.22	\$161.04	407151022	9	\$54.72	\$0.00
407093024	3a	\$146.22	\$161.04	407112008	3a	\$146.22	\$161.04	407152001	9	\$119.42	\$161.04
407093025	3a	\$146.22	\$161.04	407113001	3a	\$146.22	\$161.04	407152002	9	\$119.42	\$161.04
407093026	3a	\$146.22	\$161.04	407113002	3a	\$146.22	\$161.04	407152003	9	\$119.42	\$161.04
407093027	3a	\$146.22	\$161.04	407113003	3a	\$146.22	\$161.04	407152004	9	\$119.42	\$161.04
407093028	3a	\$146.22	\$161.04	407113004	3a	\$146.22	\$161.04	407152005	9	\$119.42	\$161.04
407093029	3a	\$146.22	\$161.04	407113005	3a	\$146.22	\$161.04	407152006	9	\$119.42	\$161.04
407093030	3a	\$146.22	\$161.04	407113006	3a	\$146.22	\$161.04	407152007	9	\$119.42	\$161.04
407093031	3a	\$146.22	\$161.04	407113007	3a	\$146.22	\$161.04	407152008	9	\$119.42	\$161.04
407093032	3a	\$146.22	\$161.04	407113008	3a	\$146.22	\$161.04	407152009	9	\$119.42	\$161.04
407093033	3a	\$146.22	\$161.04	407113009	3a	\$146.22	\$161.04	407152010	9	\$119.42	\$161.04
407093034	3a	\$146.22	\$161.04	407113010	3a	\$146.22	\$161.04	407152011	9	\$119.42	\$161.04
407093035	3a	\$146.22	\$161.04	407113011	3a	\$146.22	\$161.04	407152012	9	\$119.42	\$161.04
407093036	3a	\$146.22	\$161.04	407113012	3a	\$146.22	\$161.04	407152013	9	\$119.42	\$161.04
407093037	3a	\$146.22	\$161.04	407113013	3a	\$146.22	\$161.04	407152014	9	\$119.42	\$161.04
407093038	3a	\$146.22	\$161.04	407113014	3a	\$146.22	\$161.04	407152015	9	\$119.42	\$161.04

**CITY OF HERCULES
LANDSCAPE AND LIGHTING DISTRICT NO. 83-2**

**ASSESSMENT ROLL
FISCAL YEAR 2026-27**

Assessor's				Assessor's				Assessor's			
Parcel	Local Zone	Zone 10		Parcel	Local Zone	Zone 10		Parcel	Local Zone	Zone 10	
Number	Zone	Amount	Amount	Number	Zone	Amount	Amount	Number	Zone	Amount	Amount
407202012	9	\$119.42	\$161.04	407204002	9	\$119.42	\$161.04	407213003	9	\$119.42	\$161.04
407202013	9	\$119.42	\$161.04	407204003	9	\$119.42	\$161.04	407213004	9	\$119.42	\$161.04
407202014	9	\$119.42	\$161.04	407204004	9	\$119.42	\$161.04	407213005	9	\$119.42	\$161.04
407202015	9	\$119.42	\$161.04	407204005	9	\$119.42	\$161.04	407213006	9	\$119.42	\$161.04
407202016	9	\$119.42	\$161.04	407204006	9	\$119.42	\$161.04	407213007	9	\$119.42	\$161.04
407202017	9	\$119.42	\$161.04	407204007	9	\$119.42	\$161.04	407213008	9	\$119.42	\$161.04
407203001	9	\$119.42	\$161.04	407204008	9	\$119.42	\$161.04	407213009	9	\$119.42	\$161.04
407203002	9	\$119.42	\$161.04	407204009	9	\$119.42	\$161.04	407220001	4	\$1,024.48	\$0.00
407203003	9	\$119.42	\$161.04	407204010	9	\$119.42	\$161.04	407231001	9	\$119.42	\$161.04
407203004	9	\$119.42	\$161.04	407204011	9	\$119.42	\$161.04	407231002	9	\$119.42	\$161.04
407203005	9	\$119.42	\$161.04	407204012	9	\$119.42	\$161.04	407231003	9	\$119.42	\$161.04
407203006	9	\$119.42	\$161.04	407204013	9	\$119.42	\$161.04	407231004	9	\$119.42	\$161.04
407203007	9	\$119.42	\$161.04	407204014	9	\$119.42	\$161.04	407231005	9	\$119.42	\$161.04
407203008	9	\$119.42	\$161.04	407204015	9	\$119.42	\$161.04	407231006	9	\$119.42	\$161.04
407203009	9	\$119.42	\$161.04	407204016	9	\$119.42	\$161.04	407231007	9	\$119.42	\$161.04
407203010	9	\$119.42	\$161.04	407204017	9	\$119.42	\$161.04	407231008	9	\$119.42	\$161.04
407203011	9	\$119.42	\$161.04	407204018	9	\$119.42	\$161.04	407231009	9	\$119.42	\$161.04
407203012	9	\$119.42	\$161.04	407204019	9	\$119.42	\$161.04	407231010	9	\$119.42	\$161.04
407203013	9	\$119.42	\$161.04	407204020	9	\$119.42	\$161.04	407231011	9	\$119.42	\$161.04
407203014	9	\$119.42	\$161.04	407204021	9	\$119.42	\$161.04	407231012	9	\$119.42	\$161.04
407203015	9	\$119.42	\$161.04	407204022	9	\$119.42	\$161.04	407231013	9	\$119.42	\$161.04
407203016	9	\$119.42	\$161.04	407204023	9	\$119.42	\$161.04	407231014	9	\$119.42	\$161.04
407203017	9	\$119.42	\$161.04	407204024	9	\$119.42	\$161.04	407231015	9	\$119.42	\$161.04
407203018	9	\$119.42	\$161.04	407211001	9	\$119.42	\$161.04	407231016	9	\$119.42	\$161.04
407203019	9	\$119.42	\$161.04	407211002	9	\$119.42	\$161.04	407231017	9	\$119.42	\$161.04
407203020	9	\$119.42	\$161.04	407211003	9	\$119.42	\$161.04	407231018	9	\$119.42	\$161.04
407203021	9	\$119.42	\$161.04	407211004	9	\$119.42	\$161.04	407231019	9	\$119.42	\$161.04
407203022	9	\$119.42	\$161.04	407211005	9	\$119.42	\$161.04	407231020	9	\$119.42	\$161.04
407203023	9	\$119.42	\$161.04	407211006	9	\$119.42	\$161.04	407231021	9	\$119.42	\$161.04
407203024	9	\$119.42	\$161.04	407211007	9	\$119.42	\$161.04	407231022	9	\$119.42	\$161.04
407203025	9	\$119.42	\$161.04	407211008	9	\$119.42	\$161.04	407231023	9	\$119.42	\$161.04
407203026	9	\$119.42	\$161.04	407211009	9	\$119.42	\$161.04	407231024	9	\$119.42	\$161.04
407203027	9	\$119.42	\$161.04	407211010	9	\$119.42	\$161.04	407231025	9	\$119.42	\$161.04
407203028	9	\$119.42	\$161.04	407211011	9	\$119.42	\$161.04	407232001	9	\$119.42	\$161.04
407203029	9	\$119.42	\$161.04	407211012	9	\$119.42	\$161.04	407232002	9	\$119.42	\$161.04
407203030	9	\$119.42	\$161.04	407211013	9	\$119.42	\$161.04	407232003	9	\$119.42	\$161.04
407203031	9	\$119.42	\$161.04	407211014	9	\$119.42	\$161.04	407232004	9	\$119.42	\$161.04
407203032	9	\$119.42	\$161.04	407211015	9	\$119.42	\$161.04	407232005	9	\$119.42	\$161.04
407203033	9	\$119.42	\$161.04	407211016	9	\$119.42	\$161.04	407232006	9	\$119.42	\$161.04
407203034	9	\$119.42	\$161.04	407211017	9	\$119.42	\$161.04	407232007	9	\$119.42	\$161.04
407203035	9	\$119.42	\$161.04	407211018	9	\$119.42	\$161.04	407232008	9	\$119.42	\$161.04
407203036	9	\$119.42	\$161.04	407211019	9	\$119.42	\$161.04	407232009	9	\$119.42	\$161.04
407203037	9	\$119.42	\$161.04	407211020	9	\$119.42	\$161.04	407232010	9	\$119.42	\$161.04
407203038	9	\$119.42	\$161.04	407211021	9	\$119.42	\$161.04	407232011	9	\$119.42	\$161.04
407203039	9	\$119.42	\$161.04	407211022	9	\$119.42	\$161.04	407232012	9	\$119.42	\$161.04
407203040	9	\$119.42	\$161.04	407211023	9	\$119.42	\$161.04	407232013	9	\$119.42	\$161.04
407203041	9	\$119.42	\$161.04	407211024	9	\$119.42	\$161.04	407232014	9	\$119.42	\$161.04
407203042	9	\$119.42	\$161.04	407211025	9	\$2,440.24	\$0.00	407232015	9	\$119.42	\$161.04
407203043	9	\$119.42	\$161.04	407212001	9	\$119.42	\$161.04	407232016	9	\$119.42	\$161.04
407203044	9	\$119.42	\$161.04	407212002	9	\$119.42	\$161.04	407232017	9	\$119.42	\$161.04
407203045	9	\$119.42	\$161.04	407212003	9	\$119.42	\$161.04	407232018	9	\$119.42	\$161.04
407203046	9	\$119.42	\$161.04	407212004	9	\$119.42	\$161.04	407232019	9	\$119.42	\$161.04
407203047	9	\$119.42	\$161.04	407213001	9	\$119.42	\$161.04	407232020	9	\$119.42	\$161.04
407204001	9	\$119.42	\$161.04	407213002	9	\$119.42	\$161.04	407232021	9	\$119.42	\$161.04

**CITY OF HERCULES
LANDSCAPE AND LIGHTING DISTRICT NO. 83-2**

**ASSESSMENT ROLL
FISCAL YEAR 2026-27**

Assessor's				Assessor's				Assessor's			
Parcel	Local Zone	Zone 10		Parcel	Local Zone	Zone 10		Parcel	Local Zone	Zone 10	
Number	Zone	Amount	Amount	Number	Zone	Amount	Amount	Number	Zone	Amount	Amount
407232022	9	\$119.42	\$161.04	407244006	9	\$119.42	\$161.04	407262005	4a	\$146.22	\$161.04
407232023	9	\$119.42	\$161.04	407244007	9	\$119.42	\$161.04	407262006	4a	\$146.22	\$161.04
407232024	9	\$119.42	\$161.04	407244008	9	\$119.42	\$161.04	407262007	4a	\$146.22	\$161.04
407232025	9	\$119.42	\$161.04	407244013	9	\$119.42	\$161.04	407262008	4a	\$146.22	\$161.04
407241001	9	\$119.42	\$161.04	407244019	9	\$119.42	\$161.04	407262009	4a	\$146.22	\$161.04
407241002	9	\$119.42	\$161.04	407244021	9	\$119.42	\$161.04	407262010	4a	\$146.22	\$161.04
407241003	9	\$119.42	\$161.04	407244025	9	\$119.42	\$161.04	407262011	4a	\$146.22	\$161.04
407241004	9	\$119.42	\$161.04	407244026	9	\$119.42	\$161.04	407262012	4a	\$146.22	\$161.04
407241005	9	\$119.42	\$161.04	407244027	9	\$119.42	\$161.04	407262013	4a	\$146.22	\$161.04
407241006	9	\$119.42	\$161.04	407244028	9	\$119.42	\$161.04	407262014	4a	\$146.22	\$161.04
407241007	9	\$119.42	\$161.04	407245001	9	\$119.42	\$161.04	407262015	4a	\$146.22	\$161.04
407241008	9	\$119.42	\$161.04	407245002	9	\$119.42	\$161.04	407262016	4a	\$146.22	\$161.04
407241009	9	\$119.42	\$161.04	407245003	9	\$119.42	\$161.04	407262017	4a	\$146.22	\$161.04
407241010	9	\$119.42	\$161.04	407245004	9	\$119.42	\$161.04	407262018	4a	\$146.22	\$161.04
407241011	9	\$119.42	\$161.04	407245010	9	\$119.42	\$161.04	407262019	4a	\$146.22	\$161.04
407241012	9	\$119.42	\$161.04	407245011	9	\$119.42	\$161.04	407262020	4a	\$146.22	\$161.04
407241013	9	\$119.42	\$161.04	407251003	9	\$119.42	\$161.04	407262021	4a	\$146.22	\$161.04
407241014	9	\$119.42	\$161.04	407251004	9	\$119.42	\$161.04	407262022	4a	\$146.22	\$161.04
407241015	9	\$119.42	\$161.04	407251005	9	\$119.42	\$161.04	407262023	4a	\$146.22	\$161.04
407241016	9	\$119.42	\$161.04	407251006	9	\$119.42	\$161.04	407262024	4a	\$146.22	\$161.04
407241017	9	\$119.42	\$161.04	407251007	9	\$119.42	\$161.04	407262025	4a	\$146.22	\$161.04
407241018	9	\$119.42	\$161.04	407251008	9	\$119.42	\$161.04	407262026	4a	\$146.22	\$161.04
407241019	9	\$119.42	\$161.04	407251009	9	\$119.42	\$161.04	407262027	4a	\$146.22	\$161.04
407241020	9	\$119.42	\$161.04	407252001	9	\$119.42	\$161.04	407262028	4a	\$146.22	\$161.04
407241021	9	\$119.42	\$161.04	407252002	9	\$119.42	\$161.04	407262029	4a	\$146.22	\$161.04
407242001	9	\$119.42	\$161.04	407252003	9	\$119.42	\$161.04	407262030	4a	\$146.22	\$161.04
407242002	9	\$119.42	\$161.04	407252004	9	\$119.42	\$161.04	407262031	4a	\$146.22	\$161.04
407242003	9	\$119.42	\$161.04	407252005	9	\$119.42	\$161.04	407262032	4a	\$146.22	\$161.04
407242004	9	\$119.42	\$161.04	407252006	9	\$119.42	\$161.04	407262033	4a	\$146.22	\$161.04
407242005	9	\$119.42	\$161.04	407252007	9	\$119.42	\$161.04	407262036	4a	\$146.22	\$161.04
407242006	9	\$119.42	\$161.04	407252008	9	\$119.42	\$161.04	407262037	4a	\$146.22	\$161.04
407242007	9	\$119.42	\$161.04	407252009	9	\$119.42	\$161.04	407262038	4a	\$146.22	\$161.04
407242008	9	\$119.42	\$161.04	407252010	9	\$119.42	\$161.04	407262039	4a	\$146.22	\$161.04
407242009	9	\$119.42	\$161.04	407252011	9	\$119.42	\$161.04	407262040	4a	\$146.22	\$161.04
407242010	9	\$119.42	\$161.04	407252012	9	\$119.42	\$161.04	407262041	4a	\$146.22	\$161.04
407242011	9	\$119.42	\$161.04	407252013	9	\$119.42	\$161.04	407272002	4a	\$146.22	\$161.04
407242012	9	\$119.42	\$161.04	407252014	9	\$119.42	\$161.04	407272003	4a	\$146.22	\$161.04
407242013	9	\$119.42	\$161.04	407252015	9	\$119.42	\$161.04	407272004	4a	\$146.22	\$161.04
407242014	9	\$119.42	\$161.04	407252016	9	\$119.42	\$161.04	407272005	4a	\$146.22	\$161.04
407242015	9	\$119.42	\$161.04	407252017	9	\$119.42	\$161.04	407272006	4a	\$146.22	\$161.04
407242016	9	\$119.42	\$161.04	407252018	9	\$119.42	\$161.04	407272007	4a	\$146.22	\$161.04
407242017	9	\$119.42	\$161.04	407252019	9	\$119.42	\$161.04	407272008	4a	\$146.22	\$161.04
407242018	9	\$119.42	\$161.04	407252020	9	\$119.42	\$161.04	407272009	4a	\$146.22	\$161.04
407242019	9	\$119.42	\$161.04	407252021	9	\$119.42	\$161.04	407272010	4a	\$146.22	\$161.04
407242020	9	\$119.42	\$161.04	407261001	4a	\$146.22	\$161.04	407272011	4a	\$146.22	\$161.04
407242021	9	\$119.42	\$161.04	407261002	4a	\$146.22	\$161.04	407272012	4a	\$146.22	\$161.04
407243001	9	\$119.42	\$161.04	407261003	4a	\$146.22	\$161.04	407272013	4a	\$146.22	\$161.04
407243002	9	\$119.42	\$161.04	407261004	4a	\$146.22	\$161.04	407272014	4a	\$146.22	\$161.04
407243003	9	\$119.42	\$161.04	407261005	4a	\$146.22	\$161.04	407272015	4a	\$146.22	\$161.04
407244001	9	\$119.42	\$161.04	407261006	4a	\$146.22	\$161.04	407272016	4a	\$146.22	\$161.04
407244002	9	\$119.42	\$161.04	407262001	4a	\$146.22	\$161.04	407272017	4a	\$146.22	\$161.04
407244003	9	\$119.42	\$161.04	407262002	4a	\$146.22	\$161.04	407273001	4a	\$146.22	\$161.04
407244004	9	\$119.42	\$161.04	407262003	4a	\$146.22	\$161.04	407273002	4a	\$146.22	\$161.04
407244005	9	\$119.42	\$161.04	407262004	4a	\$146.22	\$161.04	407273003	4a	\$146.22	\$161.04

**CITY OF HERCULES
LANDSCAPE AND LIGHTING DISTRICT NO. 83-2**

**ASSESSMENT ROLL
FISCAL YEAR 2026-27**

Assessor's				Assessor's				Assessor's			
Parcel	Local Zone	Zone 10		Parcel	Local Zone	Zone 10		Parcel	Local Zone	Zone 10	
Number	Zone	Amount	Amount	Number	Zone	Amount	Amount	Number	Zone	Amount	Amount
407273004	4a	\$146.22	\$161.04	407281020	4a	\$146.22	\$161.04	407301012	4a	\$146.22	\$161.04
407273005	4a	\$146.22	\$161.04	407281021	4a	\$146.22	\$161.04	407301013	4a	\$146.22	\$161.04
407273006	4a	\$146.22	\$161.04	407281022	4a	\$146.22	\$161.04	407301014	4a	\$146.22	\$161.04
407273007	4a	\$146.22	\$161.04	407281023	4a	\$146.22	\$161.04	407302001	4a	\$146.22	\$161.04
407273008	4a	\$146.22	\$161.04	407281024	4a	\$146.22	\$161.04	407302002	4a	\$146.22	\$161.04
407273009	4a	\$146.22	\$161.04	407281025	4a	\$146.22	\$161.04	407302003	4a	\$146.22	\$161.04
407273010	4a	\$146.22	\$161.04	407281026	4a	\$146.22	\$161.04	407302004	4a	\$146.22	\$161.04
407273011	4a	\$146.22	\$161.04	407281027	4a	\$146.22	\$161.04	407302005	4a	\$146.22	\$161.04
407273012	4a	\$146.22	\$161.04	407281028	4a	\$146.22	\$161.04	407302006	4a	\$146.22	\$161.04
407273013	4a	\$146.22	\$161.04	407281029	4a	\$146.22	\$161.04	407302007	4a	\$146.22	\$161.04
407273014	4a	\$146.22	\$161.04	407281030	4a	\$146.22	\$161.04	407302008	4a	\$146.22	\$161.04
407273015	4a	\$146.22	\$161.04	407281031	4a	\$146.22	\$161.04	407302009	4a	\$146.22	\$161.04
407273016	4a	\$146.22	\$161.04	407281032	4a	\$146.22	\$161.04	407302010	4a	\$146.22	\$161.04
407273017	4a	\$146.22	\$161.04	407281033	4a	\$146.22	\$161.04	407302011	4a	\$146.22	\$161.04
407273018	4a	\$146.22	\$161.04	407281034	4a	\$146.22	\$161.04	407302012	4a	\$146.22	\$161.04
407273019	4a	\$146.22	\$161.04	407281035	4a	\$146.22	\$161.04	407302013	4a	\$146.22	\$161.04
407273020	4a	\$146.22	\$161.04	407282001	4a	\$146.22	\$161.04	407302014	4a	\$146.22	\$161.04
407273021	4a	\$146.22	\$161.04	407282002	4a	\$146.22	\$161.04	407302015	4a	\$146.22	\$161.04
407273022	4a	\$146.22	\$161.04	407282003	4a	\$146.22	\$161.04	407312001	3a	\$146.22	\$161.04
407273023	4a	\$146.22	\$161.04	407282004	4a	\$146.22	\$161.04	407312002	3a	\$146.22	\$161.04
407273024	4a	\$146.22	\$161.04	407282005	4a	\$146.22	\$161.04	407312003	3a	\$146.22	\$161.04
407273025	4a	\$146.22	\$161.04	407282006	4a	\$146.22	\$161.04	407312004	3a	\$146.22	\$161.04
407273026	4a	\$146.22	\$161.04	407282007	4a	\$146.22	\$161.04	407312005	3a	\$146.22	\$161.04
407273027	4a	\$146.22	\$161.04	407282008	4a	\$146.22	\$161.04	407312006	3a	\$146.22	\$161.04
407273028	4a	\$146.22	\$161.04	407282009	4a	\$146.22	\$161.04	407312007	3a	\$146.22	\$161.04
407273029	4a	\$146.22	\$161.04	407282010	4a	\$146.22	\$161.04	407312008	3a	\$146.22	\$161.04
407273030	4a	\$146.22	\$161.04	407282011	4a	\$146.22	\$161.04	407312009	3a	\$146.22	\$161.04
407273031	4a	\$146.22	\$161.04	407282012	4a	\$146.22	\$161.04	407312010	3a	\$146.22	\$161.04
407273032	4a	\$146.22	\$161.04	407282013	4a	\$146.22	\$161.04	407312011	3a	\$146.22	\$161.04
407273033	4a	\$146.22	\$161.04	407282014	4a	\$146.22	\$161.04	407312012	3a	\$146.22	\$161.04
407273034	4a	\$146.22	\$161.04	407282015	4a	\$146.22	\$161.04	407313001	3a	\$146.22	\$161.04
407273035	4a	\$146.22	\$161.04	407282016	4a	\$146.22	\$161.04	407313002	3a	\$146.22	\$161.04
407273036	4a	\$146.22	\$161.04	407282017	4a	\$146.22	\$161.04	407313003	3a	\$146.22	\$161.04
407273037	4a	\$146.22	\$161.04	407282018	4a	\$146.22	\$161.04	407313004	3a	\$146.22	\$161.04
407273038	4a	\$146.22	\$161.04	407282019	4a	\$146.22	\$161.04	407313005	3a	\$146.22	\$161.04
407281001	4a	\$146.22	\$161.04	407282020	4a	\$146.22	\$161.04	407313006	3a	\$146.22	\$161.04
407281002	4a	\$146.22	\$161.04	407282021	4a	\$146.22	\$161.04	407313007	3a	\$146.22	\$161.04
407281003	4a	\$146.22	\$161.04	407282022	4a	\$146.22	\$161.04	407313008	3a	\$146.22	\$161.04
407281004	4a	\$146.22	\$161.04	407282023	4a	\$146.22	\$161.04	407313009	3a	\$146.22	\$161.04
407281005	4a	\$146.22	\$161.04	407282024	4a	\$146.22	\$161.04	407313010	3a	\$146.22	\$161.04
407281006	4a	\$146.22	\$161.04	407282025	4a	\$146.22	\$161.04				
407281007	4a	\$146.22	\$161.04	407282026	4a	\$146.22	\$161.04				
407281008	4a	\$146.22	\$161.04	407290009	4	\$4,752.14	\$0.00				
407281009	4a	\$146.22	\$161.04	407301001	4a	\$146.22	\$161.04				
407281010	4a	\$146.22	\$161.04	407301002	4a	\$146.22	\$161.04				
407281011	4a	\$146.22	\$161.04	407301003	4a	\$146.22	\$161.04				
407281012	4a	\$146.22	\$161.04	407301004	4a	\$146.22	\$161.04				
407281013	4a	\$146.22	\$161.04	407301005	4a	\$146.22	\$161.04				
407281014	4a	\$146.22	\$161.04	407301006	4a	\$146.22	\$161.04				
407281015	4a	\$146.22	\$161.04	407301007	4a	\$146.22	\$161.04				
407281016	4a	\$146.22	\$161.04	407301008	4a	\$146.22	\$161.04				
407281017	4a	\$146.22	\$161.04	407301009	4a	\$146.22	\$161.04				
407281018	4a	\$146.22	\$161.04	407301010	4a	\$146.22	\$161.04				
407281019	4a	\$146.22	\$161.04	407301011	4a	\$146.22	\$161.04				
										\$1,036,156.02	

APPENDIX "C"
LOAN REPAYMENT SCHEDULES

Zone 1 (Hercules by the Bay)¹		
Fiscal Year (FY)	Balance Owed at Beginning of FY	Repayment to Zone 10
FY 2019-20	\$202,595.00	\$20,259.50
FY 2020-21	\$182,335.50	\$20,259.50
FY 2021-22	\$162,076.00	\$20,259.50
FY 2022-23	\$141,816.50	\$20,259.50
FY 2023-24	\$121,557.00	\$20,259.50
FY 2024-25	\$101,297.50	\$20,259.50
FY 2025-26	\$81,038.00	\$20,259.50
FY 2026-27	\$60,778.50	\$20,259.50
FY 2027-28	\$40,519.00	\$20,259.50
FY 2028-29	\$20,259.50	\$20,259.50
FY 2029-30	\$0.00	\$0.00

Zone 3&4 (Gems/Birds)²		
Fiscal Year (FY)	Balance Owed at Beginning of FY	Repayment to General Fund
FY 2021-22	\$421,920.00	\$42,192.00
FY 2022-23	\$379,728.00	\$42,192.00
FY 2023-24	\$337,536.00	\$42,192.00
FY 2024-25	\$295,344.00	\$42,192.00
FY 2025-26	\$253,152.00	\$42,192.00
FY 2026-27	\$210,960.00	\$42,192.00
FY 2027-28	\$168,768.00	\$42,192.00
FY 2028-29	\$126,576.00	\$42,192.00
FY 2029-30	\$84,384.00	\$42,192.00
FY 2030-31	\$42,192.00	\$42,192.00
FY 2031-32	\$0.00	\$0.00

Zone 6 (Village Parkway)²		
Fiscal Year (FY)	Balance Owed at Beginning of FY	Repayment to General Fund
FY 2021-22	\$176,370.00	\$17,637.00
FY 2022-23	\$158,733.00	\$17,637.00
FY 2023-24	\$141,096.00	\$17,637.00
FY 2024-25	\$123,459.00	\$17,637.00
FY 2025-26	\$105,822.00	\$17,637.00
FY 2026-27	\$88,185.00	\$17,637.00
FY 2027-28	\$70,548.00	\$17,637.00
FY 2028-29	\$52,911.00	\$17,637.00
FY 2029-30	\$35,274.00	\$17,637.00
FY 2030-31	\$17,637.00	\$17,637.00
FY 2031-32	\$0.00	\$0.00

Zone 7 (Heights)¹		
Fiscal Year (FY)	Balance Owed at Beginning of FY	Repayment to Zone 10
FY 2019-20	\$338,670.00	\$33,867.00
FY 2020-21	\$304,803.00	\$33,867.00
FY 2021-22	\$270,936.00	\$33,867.00
FY 2022-23	\$237,069.00	\$33,867.00
FY 2023-24	\$203,202.00	\$33,867.00
FY 2024-25	\$169,335.00	\$33,867.00
FY 2025-26	\$135,468.00	\$33,867.00
FY 2026-27	\$101,601.00	\$33,867.00
FY 2027-28	\$67,734.00	\$33,867.00
FY 2028-29	\$33,867.00	\$33,867.00
FY 2029-30	\$0.00	\$0.00

¹Repayment schedule for loan from Zone 10 to replace wooden streetlight poles.

²Repayment schedule for loan from General Fund to replace wooden streetlight poles.



City of Hercules

Victoria By The Bay Landscaping and Lighting Assessment District No. 2002-1 Fiscal Year 2026-27 Engineer's Report

April 28, 2026

Prepared by

**FRANCISCO
AND ASSOCIATES**

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CITY OF HERCULES

**VICTORIA BY THE BAY
LANDSCAPING AND LIGHTING
ASSESSMENT DISTRICT No. 2002-1**

FISCAL YEAR 2026-27

CITY COUNCIL MEMBERS AND STAFF

Chris Kelley
Mayor

Alexander Walker-Griffin
Vice Mayor

Tiffany Grimsley
Council Member

Dion Bailey
Council Member

Dilli Bhattarai
Council Member

Patrick Tang
Interim City Manager

Christie Crowl
City Attorney

Eibleis Melendez
City Clerk

Edwin Gato
Finance Director


Glenn Dombeck
Public Works Director

Francisco & Associates
Assessment Engineer

ENGINEER'S REPORT
CITY OF HERCULES
**VICTORIA BY THE BAY
LANDSCAPING AND LIGHTING
ASSESSMENT DISTRICT No. 2002-1**
FISCAL YEAR 2026-27

The undersigned respectfully submits the enclosed Engineer's Report as directed by the City Council.

Dated: April 10, 2026

By 

Eduardo R. Espinoza, P.E.
RCE No. 83709

I HEREBY CERTIFY that the enclosed Engineer's Report, together with the Assessment Roll and Assessment Diagram thereto attached was filed with me on the ____ day of April 2026.

By _____
Eibleis Melendez, City Clerk
City of Hercules
Contra Costa County, California

I HEREBY CERTIFY that the enclosed Engineer's Report, together with the Assessment Roll and Assessment Diagram, thereto attached, was approved and confirmed by the City Council of the City of Hercules, Contra Costa County, California, on the ____ day of April 2026.

By _____
Eibleis Melendez, City Clerk
City of Hercules
Contra Costa County, California

SECTION I

INTRODUCTION

Background Information

The land corresponding to Subdivision 8455, (known hereafter as “Victoria by the Bay”) was formerly assessed as vacant commercial land, designated as Zone 5C within City of Hercules Landscaping and Lighting Assessment District No. 83-2 (LLAD No. 83-2). The developer for Victoria by the Bay was required to install landscaping, streetlighting, park and recreational improvements as a condition of approval for development. The Victoria by the Bay improvements are distinct from other improvements within existing LLAD No. 83-2 and require a higher level of maintenance. In April of 2002, an assessment ballot was mailed to the property owners within the boundaries of Victoria by the Bay on the matter of detaching the subject property from existing LLAD No. 83-2, forming the Victoria by the Bay Landscaping and Lighting Assessment District No. 2002-1 (the “District”), approving a maximum amount of individual assessments for future years, and authorizing an index by which the stated maximum amount of the individual assessments could be increased in future years without the need for an assessment ballot procedure otherwise required by Section 4 of Article XIID for an “increased assessment”.

The City Council adopted Resolution 02-050 on May 14, 2002. This resolution detached Victoria by the Bay from LLAD No. 83-2, formed the District, and authorized the levy of the first annual assessment to be adjusted annually according to the index as set forth in the Engineer’s Report. The index defined in the Engineer’s Report is the annual change in the Bay Area’s Consumer Price Index – All Urban Consumers (CPI) for the previous calendar year.

The District is experiencing a funding shortfall, which is currently being covered by a de facto loan from the General Fund. In 2025 the City held a proposition 218 balloting to increase assessments to address the annual operating deficit and cumulative fund deficit. The assessment increase was approved by the District property owners starting in FY 2025-26.

Current Annual Administration

As required by the 1972 Act, this Report describes the improvements to be constructed, operated, maintained, and serviced by the District for FY 2026-27, provides an estimated budget for the District, and lists the proposed assessments to be levied upon each assessable lot or parcel within the District.

Payment of the assessment for each parcel will be made in the same manner and at the same time as payments are made for property taxes. All funds collected through the District must be placed in a special fund and will only be used for the purposes stated within this Report.

SECTION II

ENGINEER'S REPORT

**PREPARED PURSUANT TO THE PROVISIONS OF THE
LANDSCAPING AND LIGHTING ACT OF 1972
SECTION 22500 THROUGH 22679
OF THE CALIFORNIA STREETS AND HIGHWAYS CODE**

CITY OF HERCULES

**VICTORIA BY THE BAY
LANDSCAPING AND LIGHTING
ASSESSMENT DISTRICT No. 2002-1**

FISCAL YEAR 2026-27

Pursuant to the Landscaping and Lighting Act of 1972 (Part 2 Division 15 of the Streets and Highways Code of the State of California, commencing with Section 22500), and in accordance with the Resolution of Intention, being Resolution No. _____ adopted by the City Council of the City of Hercules on April 28, 2026, I, Eduardo R. Espinoza, the duly appointed Engineer of Work, Assessment Engineer for the City of Hercules Victoria by the Bay Landscaping and Lighting Assessment District No. 2002-1 (the "District") submit the following Report, consisting of Section I (Introduction), and this, Section II, which consists of five (5) parts as follows:

PART A: PLANS AND SPECIFICATIONS

This part describes the improvements maintained by the District. Plans and specifications for the improvements are on file in the Office of the Director of Public Works of the City of Hercules, and are incorporated herein by reference.

PART B: ESTIMATE OF COST

This part contains an estimate of the cost of the proposed improvements to be maintained for FY 2026-27, including incidental costs and expenses in connection therewith. The estimate is attached hereto, and is on file in the Office of the Director of Public Works of the City of Hercules.

PART C: ASSESSMENT DISTRICT DIAGRAM

This part incorporates a Diagram of the District showing the exterior boundaries of the District and the lines and dimensions of each lot or parcel of land within the District. This Diagram has been prepared by the Engineer of Work and is on file in the Office of the Director of Public Works of the City of Hercules.

The lines and dimension of each lot or parcel within the District are those lines and dimensions shown on the maps of the Contra Costa County Assessor for the year when this Report was prepared. The Assessor's maps and records are incorporated by reference herein and made a part of this Report.

PART D: METHOD OF APPORTIONMENT OF ASSESSMENTS

This part describes the method of apportionment of assessments, based upon each parcel's land use classification within the District in proportion to the estimated special benefits to be received.

PART E: PROPERTY OWNER LIST & ASSESSMENT ROLL

This part contains the assessment on each benefited parcel of land within the District. The Assessment Roll is filed in the Office of the City Clerk of the City of Hercules and is incorporated in this Report. The list is keyed to the records of the Contra Costa County Assessor, which are incorporated herein by reference.

PART A

PLANS AND SPECIFICATIONS

The facilities that have been constructed benefitting parcels of land within the District, and those which may be subsequently constructed, operated, maintained and serviced are generally described and defined below:

The landscaping, parks, and streetlighting improvements to be maintained by the District are shown on the Landscape Plans for Victoria by the Bay prepared by The Collaborative West, dated November 2001, and Isaacson, Wood & Associates, dated December 2001 and the final landscape plans submitted, which plans are available for review in the Office of the Director of Public Works and are incorporated into this Report by reference. Areas to be maintained are located within public rights of way, which are dedicated to the City on the subdivision final maps. An “Improvements Diagram” is included in Appendix “A” of this Report. This diagram depicts the improvements funded by District assessments.

The “Neighborhood” improvements to be maintained generally include landscaping and streetlighting improvements located along public streets and the linear parks located within the District. More specifically, the improvements to be maintained include trees, shrubs, vines, ground cover, turf, Victoria Park and Arbor Park improvements and in-tract streetlights. The services to be provided include, but are not limited to, litter and debris removal, graffiti abatement, irrigation system adjustments, maintenance and repairs; landscape structure repairs and painting; pruning, staking, fertilizing, plant replacement and restoration; weed control; erosion control; tree trimming and removal of debris in the area.

The “City-wide” improvements to be maintained and paid for by District assessments generally consists of arterial/major roadway landscape and streetlighting maintenance. More specifically, the improvements to be maintained include trees, shrubs, vines, ground cover, turf, and streetlights located along John Muir Parkway, Refugio Valley Road, San Pablo Avenue, Sycamore Avenue, and Willow Avenue. The services to be provided include but are not limited to litter and debris removal, graffiti abatement, irrigation system adjustments, maintenance and repairs; landscape structure repairs and painting; pruning, staking, fertilizing, plant replacement and restoration; weed control; erosion control; tree trimming and removal of debris in the area.

Improvements means one or any combination of the following: the installation or planting of landscaping, the installation or construction of statuary, fountains, and other ornamental structures and facilities; the installation or construction of public lighting facilities; the installation or construction of any facilities which are appurtenant to any of the foregoing or which are necessary or convenient for the maintenance or servicing thereof, including, but not limited to, grading, clearing, removal of debris, the installation or construction of curbs, gutters, walls, sidewalks, or paving, or water, irrigation, drainage,

or electrical facilities; the maintenance or servicing, or both, of any of the foregoing; the acquisition of any existing improvement otherwise authorized pursuant to this section.

Maintenance means the furnishing of services and materials for the ordinary and usual operations, maintenance and servicing of the landscaping, streetlighting, public park, sidewalks, and recreational facilities and appurtenant facilities, including repair, removal or replacement of all or part of any of the landscaping, streetlighting, public park, sidewalks, and recreational facilities or appurtenant facilities; providing for the life, growth, health and beauty of the landscaping, including cultivation, irrigation, trimming, spraying, fertilizing and treating for disease or injury; the removal of trimmings, rubbish, debris and other solid waste; and the cleaning, sandblasting, and painting of walls and other improvements to remove or cover graffiti.

Servicing means the furnishing of water for the irrigation of the landscaping and the maintenance of any streetlighting facilities or appurtenant facilities and the furnishing of electric current or energy, gas or other illuminating agent for the streetlighting, public park and recreational facilities or appurtenant facilities.

Incidental expenses associated with the improvements including, but not limited to: the cost of preparation of the report, including plans, specifications, estimates, diagram, and assessment; the costs of printing, advertising, and the publishing, posting and mailing of notices; compensation payable to the County for collection of assessments; compensation of any engineer or attorney employed to render services; any other expenses incidental to the construction, installation, or maintenance and servicing of the improvements; any expenses incidental to the issuance of bonds or notes pursuant to Section 22662.5 of the Landscape and Lighting Act of 1972; costs associated with any elections held for the approval of a new or increased assessment.

PART B

ESTIMATE OF COST

The 1972 Act provides that the total cost of installation, construction, operation, maintenance, servicing, and incidentals associated with landscaping, streetlighting and park and recreational facilities can be recovered by the District. Maintenance can include the repair and replacement of existing facilities, including graffiti removal. Servicing can include electricity and associated costs from a public utility. Incidental expenses, including administration of the District, engineering fees, legal fees, printing, posting and mailing of notices and all other costs associated with the annual collection process can also be included.

The 1972 Act requires that a special fund be set up for the revenues and expenditures of the District. Funds generated by the assessments shall be used only for the purpose as stated herein.

The operation, maintenance and servicing costs for FY 2026-27 are summarized in Table 1 on the following page. These cost estimates were provided by the City of Hercules.

TABLE 1

LANDSCAPING AND LIGHTING DISTRICT NO. 2002-1 (VICTORIA BY THE BAY) PROPOSED INCOME AND EXPENSE FISCAL YEAR 2026-27	
REVENUES	
	FY 2026-27
Assessments	\$623,399
Public Agency Assessments	\$9,819
General Benefit Contribution	<u>\$13,823</u>
TOTAL REVENUES:	\$647,041
ESTIMATED ANNUAL EXPENDITURES	
Personnel	\$100,808
Transfer for Arterials/Major Roads L&L Maintenance	\$32,060
Landscaping, Open Space, and Associated Repairs	\$210,893
Tree Trimming	\$50,000
Electricity and Streetlight Repairs	\$52,000
Landscape and Facilities Water	\$240,000
Assessment Engineering Cost	\$5,742
Incidental / Direct Admin Cost	\$30,865
County Fees	<u>\$854</u>
TOTAL ANNUAL EXPENDITURES:	\$723,221
CAPITAL IMPROVEMENT PROJECTS (CIP)	
Miscellaneous Capital Improvement Projects including Tree Mitigation	<u>\$25,000</u>
TOTAL CIP EXPENDITURES:	\$25,000
TOTAL EXPENDITURES	
TOTAL ANNUAL AND CIP EXPENDITURES:	\$748,221
FUND BALANCE INFORMATION	
Beginning Balance - Projected July 1, 2026	(\$840,963)
FY 2026-27 Reserve Collection Increase/(Decrease)	(\$101,181)
Ending Balance - Projected June 30, 2027	(\$942,143)
Recommended Operating Reserves	\$374,111
Available Operating Reserves	(\$942,143)
Available Capital Reserves	\$0
DISTRICT STATISTICS	
Total Parcels	839
Total Parcels Levied	794
Total Equivalent Residential Units (ERU)	843.682
Maximum Levy per Benefit Unit	\$750.55
Applied Levy per Benefit Unit	\$750.55

*All parcels in the City pay their share of special benefit conferred to property on a per ERU basis for costs related to the City's Arterials/Major Roads landscaping and streetlighting improvements. The FY 2026-27 estimated budget for the City's Arterial/Major Roads landscaping and streetlighting improvements is approximately \$396,000 and the transfer amounts for Arterials/Major Roads landscaping and lighting are based on an allocation to each parcel of \$38.00/ERU.

PART C

ASSESSMENT DISTRICT DIAGRAM

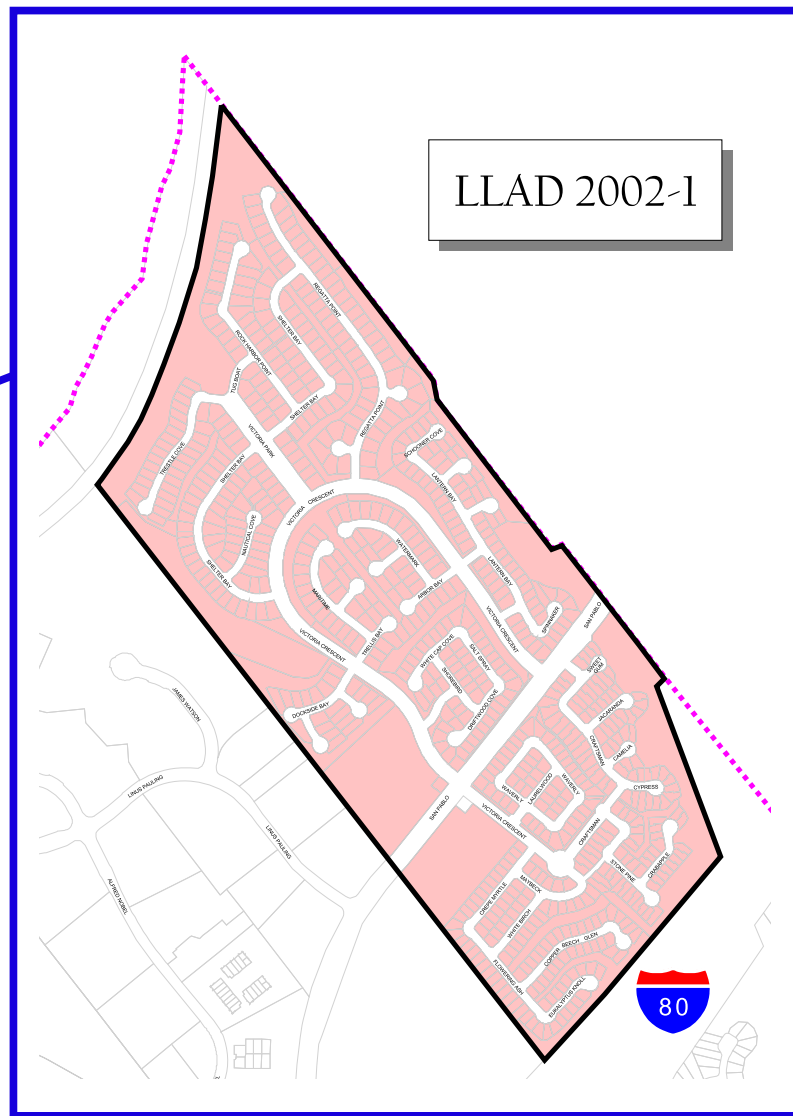
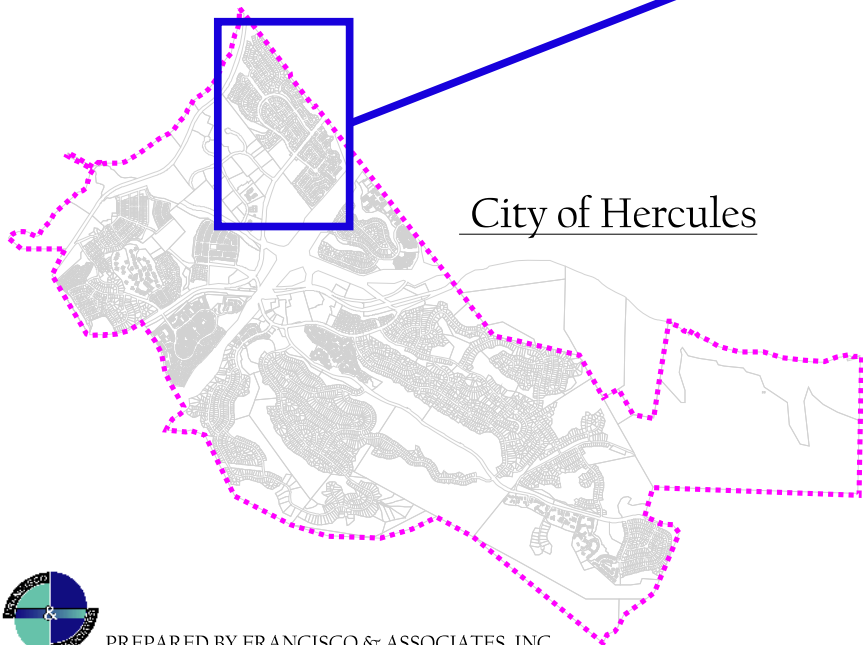
The boundaries of the District are contiguous with the boundaries of Subdivision 8455. The lines and dimensions of each parcel within the District are those lines and dimensions shown on the maps of the Contra Costa County Assessor for the year in which this Report was prepared and are incorporated by reference herein and made part of this Report.

A reduced copy of the Assessment Diagram is shown on the following page.

CITY OF HERCULES LANDSCAPING & LIGHTING DISTRICT ASSESSMENT DIAGRAM LLAD 2002-1

LEGEND

- Parcels located within the LLAD 2002-1
- LLAD 2002-1 Boundary
- Basemap
- City Limit



PART D

METHOD OF APPORTIONMENT OF ASSESSMENTS

INTRODUCTION

Part 2 of Division 15 of the Streets and Highways Code, the Landscaping and Lighting Act of 1972, permits the establishment of assessment districts by Agencies for the purpose of providing certain public improvements, which include the operation, maintenance and servicing of landscaping, streetlighting and park and recreational facilities.

Section 22573 of the Landscaping and Lighting Act of 1972 requires that maintenance assessments be levied according to special benefit, rather than according to assessed value. This Section states:

“The net amount to be assessed upon lands within an assessment district may be apportioned by any formula or method which fairly distributes the net amount among all assessable lots or parcels in proportion to the estimated benefit to be received by each such lot or parcel from the improvements.

The determination of whether a lot or parcel will benefit from the improvements shall be made pursuant to the Improvement Act of 1911 (Division 7 (commencing with Section 5000)) [of the Streets and Highways Code, State of California].”

Because assessments are levied on the basis of special benefit, they are not considered a tax, and therefore, are not governed by Article XIII A of the California Constitution. Article XIII D provides that publicly owned properties must be assessed unless there is clear and convincing evidence that those properties receive no special benefit from the assessment. Exempted from the assessment are the areas of public streets, public avenues, public lanes, public roads, public drives, public courts, and public alleys.

GENERAL BENEFIT

Under Article XIII D of the State Constitution (Proposition 218), general benefit to the public at large is not assessable to property owners within the District. The various types of general benefit associated with this district are described below:

Neighborhood Improvements: There is insignificant flow through traffic for the in-tract neighborhood streets associated with the District. However, to acknowledge the rare and incidental occasion on which residents commencing from a location outside the boundaries of the District utilize the in-tract neighborhood streets to access other destinations outside the boundary of the

District, an industry standard of 2% of the cost to maintain the District Improvements is attributed to general benefit, and will be paid by the City.

Arterial/Major Roads Landscape and Streetlighting Maintenance: The arterial/major roadways allow residents to easily access all areas of the City and provide a clear benefit to all properties in the City. Therefore, landscape and streetlighting maintenance costs associated with the arterial/major roads are spread proportionately to all parcels in the City. The roads that fall into this category are John Muir Parkway, San Pablo Avenue, Refugio Valley Road, Sycamore Avenue, and Willow Avenue. Although these roads are mostly utilized by people coming to and from Hercules, there is some general benefit that can be attributed to flow through traffic generated from properties outside of City limits. Based on a prior circulation analysis, it is estimated that an average of 6% of traffic on these roads can be attributed to flow through traffic and therefore, 6% of the cost to maintain landscaping and streetlighting located along arterial/major roads is attributed to general benefit and will be paid by the City.

SPECIAL BENEFIT

Most of the improvements to be serviced and maintained by the District have been constructed as a condition of approval of the Victoria by the Bay development and are of special benefit to the various parcels of land within this development. These special benefits are summarized below.

Streetlighting: Streetlighting is critical for public safety. Well-maintained streetlighting provides security to the adjacent properties by deterring crime and allowing Hercules police the ability to identify and control suspicious and criminal activity. It allows for safe pedestrian and vehicular traffic flow and circulation by improving the ability of pedestrians and motorists to see and to enter and exit property, which helps reduce night time accidents resulting in lower police, fire and paramedic costs to the City and its residents. Streetlighting also increases the promotion of business during nighttime hours in the case of commercial property.

Landscaped Streetscapes and Medians: The District keeps the City's landscaped streetscapes and medians well-groomed and irrigated which enhances property values within the District. These services include, landscape maintenance, plant replacement, irrigation, tree pruning, and litter control. Some of the special benefits properties receive from well-maintained landscaping include:

- The aesthetic value of green space;
- Improved aesthetic appeal of nearby parcels;
- Enhanced adaptation of the urban environment within the natural environment;
- Improved erosion control;
- Improved dust and debris control;

- Reduced air pollution; and
- Enhanced sense of pride within the development and community.

Public Parks and Recreational Facilities: The District provides landscape and recreational facility maintenance at Victoria Park and Arbor Park, which are in close proximity to parcels within the District and enhance property values within the District. These services include, landscape maintenance, playground equipment cleaning and replacement, irrigation, tree pruning, plant replacement and litter control.

Open Space Cleanup and Graffiti Abatement

Miscellaneous improvements such as the removal of litter, debris, and graffiti are of special benefit to each property within the District.

The special benefits received may best be evaluated in terms of the property devaluation that would occur if the District maintenance activities were suspended or terminated. The resultant reduction in the quality of life could be significant. In contrast to the current conditions, one could find streets without lights, parks parched from lack of water, hillsides littered with debris, unkempt community facilities with graffiti and traffic medians overtaken by weeds. The resulting loss to property in terms of the desirability of the City of Hercules as a place to live and work would be obvious. Clearly the continuation of the City's maintenance effort is of special benefit to each property owner within the District.

ASSESSMENT METHODOLOGY

The total operation, maintenance and servicing costs for the landscaping, streetlighting and public park and recreational facilities are apportioned in accordance with the methodology stated herein. The method for spreading the costs to each parcel is based on an Equivalent Residential Unit (ERU) factor.

1. Detached Single-Family Residences

Approximately 99% of the residential parcels in the District are detached single-family residential (SFR) parcels. Although the individual parcel size, building square footage and population for each SFR parcel may vary from parcel to parcel, the benefit received from the improvements is approximately the same. Therefore, one (1) SFR parcel shall be equal to one (1) ERU. Because the majority of parcels in the District are SFRs, it is also reasonable to measure the relative benefits received by other residential land use in terms of that received by an SFR parcel.

2. Multi-Family Residential / Deed-Restricted Affordable Housing Units

The special benefit received by Multi-family Residential (MFR) units may be determined by comparing them to SFRs. The building square footage of an MFR unit (e.g., apartment, duplex, tri-plex, mobile home, etc.) is significantly less than the building square footage of an SFR. Therefore, it is reasonable to assume MFR units have less occupants per unit on average as compared to an SFR and therefore have less of an impact to District improvements.

The District includes one MFR parcel comprised of deed-restricted affordable housing units. The deed-restricted affordable housing site consists of 132 units on approximately 8 acres; this amounts to approximately 2,640 square feet of land per unit. An average SFR lot in Victoria by the Bay has approximately 6,000 sq. ft. One can assume the average building area of an SFR unit will be 2,300 square feet and one MFR unit to be 900 square feet. Based upon density studies for neighboring communities, it is reasonable to assume that an SFR and MFR will have 3 and 2 persons per unit, respectively. Studies have shown that a vacant lot will require 25% the maintenance effort as compared to an improved (occupied) lot. The remaining 75% of the benefit may be said to be related to parcel use. Therefore, Equivalent Residential Units (ERU) for the affordable housing MFR units is calculated as follows:

$$\text{Relative Benefits} = \frac{0.25 (\text{Lot Area} / \text{Person})}{(\text{SFR Lot Area} / \text{Person})} + \frac{0.75 (\text{Bldg. Area} / \text{Person})}{(\text{SFR Bldg. Area} / \text{Person})}$$

Assume MFR = 2,600 SF_{Lot} / Unit
 900 SF_{Bldg.} / Unit
 2.0 Persons per Unit

Assume SFR = 6,000 SF_{Lot} / Unit
 2,300 SF_{Bldg.} / Unit
 3.0 Persons per Unit

$$\text{Benefit} = \frac{0.25 (2,600 / 2)}{(6,000 / 3)} + \frac{0.75 (900 / 2)}{(2,300 / 3)}$$

MFR Benefit = 0.16 + 0.44 = 0.60 ERU

The deed-restricted affordable housing units, by virtue of the non-profit use to which they have been indefinitely committed, are deprived from receiving comparable economic benefit from District improvements. Therefore, these deed-restricted affordable housing units are assessed at 50% of the assessment for typical MFR units, reflecting this reduced special benefit, or = 0.60 x 50% = 0.30 ERU per unit.

3. Vacant (Unimproved) Land

This underlying benefit of parks and recreation facilities, public landscaping, weed abatement, and streetlighting accrues to the land and relates to the permanent nature of certain improvements. The maintenance effort is of benefit to all land within the

District. The minimum level of maintenance required to preserve street landscaping, lighting, park and recreation facilities in the District is estimated to be 25% of the required maintenance for build-out conditions. Accordingly, the estimated benefit received by an unimproved parcel of land with approved development potential is 25% of that received by an improved parcel, equal in size. This assumes that unimproved land will have no use of the facilities. Therefore, vacant (unimproved) land is assessed at 25% of the developed ERU rate for the property.

4. Public Properties

City parks benefit from the neighborhood services provided by the District in which they are located. The benefit received is closely related to the improved frontage and not the area of the lot or the building. If one assumes that the depth of a standard lot in the City is 100 feet, the number of ERU's corresponding to this frontage benefit would be equal to the street frontage of the park or recreation facility times 100 feet divided by 8,485, the average size of an SFR in Contra Costa County. This same frontage benefit analysis is used for other public properties in the City of Hercules. Therefore, improved public properties are assigned ERUs using the following formula:

$$\text{Lot Frontage} \times 100 / 8,485 = \text{ERUs}$$

Open space in residential neighborhoods may be seen to benefit from the safety provided to the land by streetlighting but not from other user related services. The ERU for public open space are therefore estimated to be equal to the parcel frontage times 100 feet of lot depth times 25% divided by 8,485. Therefore, open space parcels are assigned ERUS using the following formula:

$$\text{Lot Frontage} \times 100 / 8,485 \times 25\% = \text{ERUs}$$

However, Lot Frontage x 100 cannot exceed the actual area of the parcel.

5. Exempt Parcels

Certain properties do not benefit from landscaping, lighting, park and recreational improvements and have not been assessed. City parks, recreational facilities and open space do not benefit from the features, which are the subject of the assessment. These properties on the other hand may benefit from the neighborhood landscaping and lighting services provided in the neighborhoods in which they are located. Public streets and right of ways do not benefit from landscaping and lighting improvements or from park and recreation facilities. Railroad right of ways and pipeline easements or fee strips generally do not benefit. The assessments for the special benefits received by common areas are included in the assessment for the residential units with which they are associated. Common areas themselves are not assessed.

CALCULATION OF ASSESSMENTS

The costs shown in Table 1 of Part B (Estimate of Cost) have been distributed amongst the various parcels of land within the District in accordance with the assessment methodology described above to determine the FY 2026-27 maximum assessments.

Beginning in Fiscal Year 2025-26, due to the successful Proposition 218 proceedings, the Victoria by the Bay LLAD maximum assessments may increase by \$50 per year for 10 years, for a total increase of \$500. This increase is in addition to the annual escalator already in place, which is equal to the change in CPI. After Fiscal Year 2034-35, the maximum annual assessments will increase each year based on changes in the San Francisco Bay Region All Urban Consumers Consumer Price Index (CPI).

Assessments for all parcels are listed in Appendix “C”. The total ERUs and the applied assessment rates are shown in Table 1, Part B, Estimate of Cost. The following table shows the FY 2026-27 assessments for various land use classifications.

District Land Use Classification	FY 2026-27 Maximum Assessment	FY 2026-27 Applied Assessment
Single-Family Residence	\$750.55	\$750.55
Vacant Single-Family	\$187.64	\$187.64
Multi-Family Residential	\$450.33	\$450.33
Deed-Restricted Affordable Housing Unit	\$225.17	\$225.17

MAXIMUM ASSESSMENT

For any given fiscal year, the amount of the assessment will not exceed the maximum amounts established in this Report, including the proposed increases described above commencing FY 2026-27, unless proceedings are conducted and affirmed in accordance with Article XIID, Section 4 of the California Constitution.

DURATION OF ASSESSMENTS

Assessments will be levied in perpetuity unless otherwise determined by City Council.

PART E

PROPERTY OWNER LIST & ASSESSMENT ROLL

A list of names and addresses of the owners of all parcels, and the description of each parcel within the District is shown on the last equalized Secured Property Tax Roll of the Contra Costa County Assessor, which by reference is hereby made a part of this Report.

This list is keyed to the Assessor's Parcel Numbers as shown on the Assessment Roll, which includes the proposed amount of assessments for FY 2026-27 apportioned to each lot or parcel. The Assessment Roll is on file in the Office of the City Clerk of the City of Hercules and is shown in this Report as Appendix "C".

The total proposed assessment for FY 2026-27 is \$633,217.60.

**APPENDIX “A”
IMPROVEMENTS DIAGRAM**

LLAD NO. 2002-1

NEIGHBORHOOD MAINTENANCE IMPROVEMENT DIAGRAM



**APPENDIX “B”
PUBLIC PROPERTY ASSESSMENTS**

**CITY OF HERCULES
VICTORIA BY THE BAY LANDSCAPING
AND LIGHTING DISTRICT NO. 2002-1**

**PUBLIC PROPERTY ASSESSMENTS
FY 2026-27**

APN	Owner/Use	Location	Units	Acres	ERU	Neighborhood Amount
404030045	City/Open Space	VICTORIA CRESCENT	0	11.402	0.589	\$442.06
404520035	City/Park	VICTORIA CRESCENT	0	2.500	12.493	\$9,376.62
Total:			0	13.902	13.082	\$9,818.68

**APPENDIX “C”
ASSESSMENT ROLL**

**CITY OF HERCULES
VICTORIA BY THE BAY
LANDSCAPING AND LIGHTING DISTRICT NO. 2002-1
ASSESSMENT ROLL
FISCAL YEAR 2026-27**

Assessor's Parcel Number	Neighborhood Amount	Assessor's Parcel Number	Neighborhood Amount	Assessor's Parcel Number	Neighborhood Amount
404030045	\$442.06	404500053	\$750.54	404510046	\$750.54
404030050	\$29,721.78	404500054	\$750.54	404510047	\$750.54
404500001	\$750.54	404500055	\$750.54	404510048	\$750.54
404500002	\$750.54	404500056	\$750.54	404510049	\$750.54
404500003	\$750.54	404500057	\$750.54	404510050	\$750.54
404500004	\$750.54	404500058	\$750.54	404510051	\$750.54
404500005	\$750.54	404500059	\$750.54	404510052	\$750.54
404500006	\$750.54	404500060	\$750.54	404510053	\$750.54
404500007	\$750.54	404500061	\$750.54	404510054	\$750.54
404500008	\$750.54	404510001	\$750.54	404510055	\$750.54
404500009	\$750.54	404510002	\$750.54	404510056	\$750.54
404500010	\$750.54	404510003	\$750.54	404520001	\$750.54
404500011	\$750.54	404510004	\$750.54	404520002	\$750.54
404500012	\$750.54	404510005	\$750.54	404520003	\$750.54
404500013	\$750.54	404510006	\$750.54	404520004	\$750.54
404500014	\$750.54	404510007	\$750.54	404520005	\$750.54
404500015	\$750.54	404510008	\$750.54	404520006	\$750.54
404500016	\$750.54	404510009	\$750.54	404520007	\$750.54
404500017	\$750.54	404510010	\$750.54	404520008	\$750.54
404500018	\$750.54	404510011	\$750.54	404520009	\$750.54
404500019	\$750.54	404510012	\$750.54	404520010	\$750.54
404500020	\$750.54	404510013	\$750.54	404520011	\$750.54
404500021	\$750.54	404510014	\$750.54	404520012	\$750.54
404500022	\$750.54	404510015	\$750.54	404520013	\$750.54
404500023	\$750.54	404510016	\$750.54	404520014	\$750.54
404500024	\$750.54	404510017	\$750.54	404520015	\$750.54
404500025	\$750.54	404510018	\$750.54	404520016	\$750.54
404500026	\$750.54	404510019	\$750.54	404520017	\$750.54
404500027	\$750.54	404510020	\$750.54	404520018	\$750.54
404500028	\$750.54	404510021	\$750.54	404520019	\$750.54
404500029	\$750.54	404510022	\$750.54	404520020	\$750.54
404500030	\$750.54	404510023	\$750.54	404520021	\$750.54
404500031	\$750.54	404510024	\$750.54	404520022	\$750.54
404500032	\$750.54	404510025	\$750.54	404520023	\$750.54
404500033	\$750.54	404510026	\$750.54	404520024	\$750.54
404500034	\$750.54	404510027	\$750.54	404520025	\$750.54
404500035	\$750.54	404510028	\$750.54	404520026	\$750.54
404500036	\$750.54	404510029	\$750.54	404520027	\$750.54
404500037	\$750.54	404510030	\$750.54	404520028	\$750.54
404500038	\$750.54	404510031	\$750.54	404520029	\$750.54
404500039	\$750.54	404510032	\$750.54	404520030	\$750.54
404500040	\$750.54	404510033	\$750.54	404520031	\$750.54
404500041	\$750.54	404510034	\$750.54	404520032	\$750.54
404500042	\$750.54	404510035	\$750.54	404520033	\$750.54
404500043	\$750.54	404510036	\$750.54	404520034	\$750.54
404500044	\$750.54	404510037	\$750.54	404520035	\$9,376.62
404500045	\$750.54	404510038	\$750.54	404530001	\$750.54
404500046	\$750.54	404510039	\$750.54	404530002	\$750.54
404500047	\$750.54	404510040	\$750.54	404530003	\$750.54
404500048	\$750.54	404510041	\$750.54	404530004	\$750.54
404500049	\$750.54	404510042	\$750.54	404530005	\$750.54
404500050	\$750.54	404510043	\$750.54	404530006	\$750.54
404500051	\$750.54	404510044	\$750.54	404530007	\$750.54
404500052	\$750.54	404510045	\$750.54	404530008	\$750.54

**CITY OF HERCULES
VICTORIA BY THE BAY
LANDSCAPING AND LIGHTING DISTRICT NO. 2002-1
ASSESSMENT ROLL
FISCAL YEAR 2026-27**

Assessor's Parcel Number	Neighborhood Amount	Assessor's Parcel Number	Neighborhood Amount	Assessor's Parcel Number	Neighborhood Amount
404530009	\$750.54	404540027	\$750.54	404560027	\$750.54
404530010	\$750.54	404540028	\$750.54	404560028	\$750.54
404530011	\$750.54	404540029	\$750.54	404560029	\$750.54
404530012	\$750.54	404540030	\$750.54	404560030	\$750.54
404530013	\$750.54	404540031	\$750.54	404560031	\$750.54
404530014	\$750.54	404540032	\$750.54	404560032	\$750.54
404530015	\$750.54	404540033	\$750.54	404560033	\$750.54
404530016	\$750.54	404540034	\$750.54	404560034	\$750.54
404530017	\$750.54	404540035	\$750.54	404560035	\$750.54
404530018	\$750.54	404540036	\$750.54	404560036	\$750.54
404530019	\$750.54	404540037	\$750.54	404560037	\$750.54
404530020	\$750.54	404540038	\$750.54	404560038	\$750.54
404530021	\$750.54	404540039	\$750.54	404560039	\$750.54
404530022	\$750.54	404550001	\$750.54	404560040	\$750.54
404530023	\$750.54	404550002	\$750.54	404560041	\$750.54
404530024	\$750.54	404550003	\$750.54	404560042	\$750.54
404530025	\$750.54	404550004	\$750.54	404560043	\$750.54
404530026	\$750.54	404550005	\$750.54	404560044	\$750.54
404530027	\$750.54	404550006	\$750.54	404560045	\$750.54
404530028	\$750.54	404550007	\$750.54	404570001	\$750.54
404530029	\$750.54	404550008	\$750.54	404570002	\$750.54
404530030	\$750.54	404550009	\$750.54	404570003	\$750.54
404530031	\$750.54	404550010	\$750.54	404570004	\$750.54
404530032	\$750.54	404550011	\$750.54	404570005	\$750.54
404530033	\$750.54	404550012	\$750.54	404570006	\$750.54
404530034	\$750.54	404550013	\$750.54	404570007	\$750.54
404530035	\$750.54	404550014	\$750.54	404570008	\$750.54
404530036	\$750.54	404550015	\$750.54	404570009	\$750.54
404540001	\$750.54	404560001	\$750.54	404570010	\$750.54
404540002	\$750.54	404560002	\$750.54	404570011	\$750.54
404540003	\$750.54	404560003	\$750.54	404570012	\$750.54
404540004	\$750.54	404560004	\$750.54	404570013	\$750.54
404540005	\$750.54	404560005	\$750.54	404570014	\$750.54
404540006	\$750.54	404560006	\$750.54	404570015	\$750.54
404540007	\$750.54	404560007	\$750.54	404570016	\$750.54
404540008	\$750.54	404560008	\$750.54	404570017	\$750.54
404540009	\$750.54	404560009	\$750.54	404570018	\$750.54
404540010	\$750.54	404560010	\$750.54	404570019	\$750.54
404540011	\$750.54	404560011	\$750.54	404570020	\$750.54
404540012	\$750.54	404560012	\$750.54	404570021	\$750.54
404540013	\$750.54	404560013	\$750.54	404570022	\$750.54
404540014	\$750.54	404560014	\$750.54	404570023	\$750.54
404540015	\$750.54	404560015	\$750.54	404570024	\$750.54
404540016	\$750.54	404560016	\$750.54	404570025	\$750.54
404540017	\$750.54	404560017	\$750.54	404570026	\$750.54
404540018	\$750.54	404560018	\$750.54	404570027	\$750.54
404540019	\$750.54	404560019	\$750.54	404570028	\$750.54
404540020	\$750.54	404560020	\$750.54	404570029	\$750.54
404540021	\$750.54	404560021	\$750.54	404570030	\$750.54
404540022	\$750.54	404560022	\$750.54	404570031	\$750.54
404540023	\$750.54	404560023	\$750.54	404570032	\$750.54
404540024	\$750.54	404560024	\$750.54	404570033	\$750.54
404540025	\$750.54	404560025	\$750.54	404570034	\$750.54
404540026	\$750.54	404560026	\$750.54	404570035	\$750.54

**CITY OF HERCULES
VICTORIA BY THE BAY
LANDSCAPING AND LIGHTING DISTRICT NO. 2002-1
ASSESSMENT ROLL
FISCAL YEAR 2026-27**

Assessor's Parcel Number	Neighborhood Amount	Assessor's Parcel Number	Neighborhood Amount	Assessor's Parcel Number	Neighborhood Amount
404570036	\$750.54	404580033	\$750.54	404590006	\$750.54
404570037	\$750.54	404580034	\$750.54	404590007	\$750.54
404570038	\$750.54	404580035	\$750.54	404590008	\$750.54
404570039	\$750.54	404580036	\$750.54	404590009	\$750.54
404570040	\$750.54	404580037	\$750.54	404590010	\$750.54
404570041	\$750.54	404580038	\$750.54	404590011	\$750.54
404570042	\$750.54	404580039	\$750.54	404590012	\$750.54
404570043	\$750.54	404580040	\$750.54	404590013	\$750.54
404570044	\$750.54	404580041	\$750.54	404590014	\$750.54
404570045	\$750.54	404580042	\$750.54	404590015	\$750.54
404570046	\$750.54	404580043	\$750.54	404590016	\$750.54
404570047	\$750.54	404580044	\$750.54	404590017	\$750.54
404570048	\$750.54	404580045	\$750.54	404590018	\$750.54
404570049	\$750.54	404580046	\$750.54	404590019	\$750.54
404570050	\$750.54	404580047	\$750.54	404590020	\$750.54
404570051	\$750.54	404580048	\$750.54	404590021	\$750.54
404570052	\$750.54	404580049	\$750.54	404590022	\$750.54
404570053	\$750.54	404580050	\$750.54	404590023	\$750.54
404570054	\$750.54	404580051	\$750.54	404590024	\$750.54
404570055	\$750.54	404580052	\$750.54	404590025	\$750.54
404570056	\$750.54	404580053	\$750.54	404590026	\$750.54
404570057	\$750.54	404580054	\$750.54	404590027	\$750.54
404580001	\$750.54	404580055	\$750.54	404590028	\$750.54
404580002	\$750.54	404580056	\$750.54	404590029	\$750.54
404580003	\$750.54	404580057	\$750.54	404590030	\$750.54
404580004	\$750.54	404580058	\$750.54	404590031	\$750.54
404580005	\$750.54	404580059	\$750.54	404590032	\$750.54
404580006	\$750.54	404580060	\$750.54	404590033	\$750.54
404580007	\$750.54	404580061	\$750.54	404590034	\$750.54
404580008	\$750.54	404580062	\$750.54	404590035	\$750.54
404580009	\$750.54	404580063	\$750.54	404590036	\$750.54
404580010	\$750.54	404580064	\$750.54	404590037	\$750.54
404580011	\$750.54	404580065	\$750.54	404590038	\$750.54
404580012	\$750.54	404580066	\$750.54	404590039	\$750.54
404580013	\$750.54	404580067	\$750.54	404590040	\$750.54
404580014	\$750.54	404580068	\$750.54	404590041	\$750.54
404580015	\$750.54	404580069	\$750.54	404590042	\$750.54
404580016	\$750.54	404580070	\$750.54	404590043	\$750.54
404580017	\$750.54	404580071	\$750.54	404590044	\$750.54
404580018	\$750.54	404580072	\$750.54	404590045	\$750.54
404580019	\$750.54	404580073	\$750.54	404590046	\$750.54
404580020	\$750.54	404580074	\$750.54	404590047	\$750.54
404580021	\$750.54	404580075	\$750.54	404590048	\$750.54
404580022	\$750.54	404580076	\$750.54	404590049	\$750.54
404580023	\$750.54	404580077	\$750.54	404590050	\$750.54
404580024	\$750.54	404580078	\$750.54	404590051	\$750.54
404580025	\$750.54	404580079	\$750.54	404590052	\$750.54
404580026	\$750.54	404580080	\$750.54	404590053	\$750.54
404580027	\$750.54	404580081	\$750.54	404590054	\$750.54
404580028	\$750.54	404590001	\$750.54	404590055	\$750.54
404580029	\$750.54	404590002	\$750.54	404590056	\$750.54
404580030	\$750.54	404590003	\$750.54	404590057	\$750.54
404580031	\$750.54	404590004	\$750.54	404590058	\$750.54
404580032	\$750.54	404590005	\$750.54	404590059	\$750.54

**CITY OF HERCULES
VICTORIA BY THE BAY
LANDSCAPING AND LIGHTING DISTRICT NO. 2002-1
ASSESSMENT ROLL
FISCAL YEAR 2026-27**

Assessor's Parcel Number	Neighborhood Amount	Assessor's Parcel Number	Neighborhood Amount	Assessor's Parcel Number	Neighborhood Amount
404590060	\$750.54	404590114	\$750.54	404610018	\$750.54
404590061	\$750.54	404590115	\$750.54	404610019	\$750.54
404590062	\$750.54	404590116	\$750.54	404610020	\$750.54
404590063	\$750.54	404590117	\$750.54	404610021	\$750.54
404590064	\$750.54	404600001	\$750.54	404610022	\$750.54
404590065	\$750.54	404600002	\$750.54	404610023	\$750.54
404590066	\$750.54	404600003	\$750.54	404610024	\$750.54
404590067	\$750.54	404600004	\$750.54	404610025	\$750.54
404590068	\$750.54	404600005	\$750.54	404610026	\$750.54
404590069	\$750.54	404600006	\$750.54	404610027	\$750.54
404590070	\$750.54	404600007	\$750.54	404610028	\$750.54
404590071	\$750.54	404600008	\$750.54	404610029	\$750.54
404590072	\$750.54	404600009	\$750.54	404610030	\$750.54
404590073	\$750.54	404600010	\$750.54	404610031	\$750.54
404590074	\$750.54	404600011	\$750.54	404610032	\$750.54
404590075	\$750.54	404600012	\$750.54	404610033	\$750.54
404590076	\$750.54	404600013	\$750.54	404610034	\$750.54
404590077	\$750.54	404600014	\$750.54	404610035	\$750.54
404590078	\$750.54	404600015	\$750.54	404610036	\$750.54
404590079	\$750.54	404600016	\$750.54	404610037	\$750.54
404590080	\$750.54	404600017	\$750.54	404610038	\$750.54
404590081	\$750.54	404600018	\$750.54	404610039	\$750.54
404590082	\$750.54	404600019	\$750.54	404610040	\$750.54
404590083	\$750.54	404600020	\$750.54	404610041	\$750.54
404590084	\$750.54	404600021	\$750.54	404620001	\$750.54
404590085	\$750.54	404600022	\$750.54	404620002	\$750.54
404590086	\$750.54	404600023	\$750.54	404620003	\$750.54
404590087	\$750.54	404600024	\$750.54	404620004	\$750.54
404590088	\$750.54	404600025	\$750.54	404620005	\$750.54
404590089	\$750.54	404600026	\$750.54	404620006	\$750.54
404590090	\$750.54	404600027	\$750.54	404620007	\$750.54
404590091	\$750.54	404600028	\$750.54	404620008	\$750.54
404590092	\$750.54	404600029	\$750.54	404620009	\$750.54
404590093	\$750.54	404600030	\$750.54	404620010	\$750.54
404590094	\$750.54	404600031	\$750.54	404620011	\$750.54
404590095	\$750.54	404600032	\$750.54	404620012	\$750.54
404590096	\$750.54	404600033	\$750.54	404620013	\$750.54
404590097	\$750.54	404610001	\$750.54	404620014	\$750.54
404590098	\$750.54	404610002	\$750.54	404620015	\$750.54
404590099	\$750.54	404610003	\$750.54	404620016	\$750.54
404590100	\$750.54	404610004	\$750.54	404620017	\$750.54
404590101	\$750.54	404610005	\$750.54	404620018	\$750.54
404590102	\$750.54	404610006	\$750.54	404620019	\$750.54
404590103	\$750.54	404610007	\$750.54	404620020	\$750.54
404590104	\$750.54	404610008	\$750.54	404620021	\$750.54
404590105	\$750.54	404610009	\$750.54	404620022	\$750.54
404590106	\$750.54	404610010	\$750.54	404620023	\$750.54
404590107	\$750.54	404610011	\$750.54	404620024	\$750.54
404590108	\$750.54	404610012	\$750.54	404620025	\$750.54
404590109	\$750.54	404610013	\$750.54	404620026	\$750.54
404590110	\$750.54	404610014	\$750.54	404620027	\$750.54
404590111	\$750.54	404610015	\$750.54	404620028	\$750.54
404590112	\$750.54	404610016	\$750.54	404620029	\$750.54
404590113	\$750.54	404610017	\$750.54	404620030	\$750.54

**CITY OF HERCULES
VICTORIA BY THE BAY
LANDSCAPING AND LIGHTING DISTRICT NO. 2002-1
ASSESSMENT ROLL
FISCAL YEAR 2026-27**

Assessor's Parcel Number	Neighborhood Amount	Assessor's Parcel Number	Neighborhood Amount	Assessor's Parcel Number	Neighborhood Amount
404620031	\$750.54	404680005	\$750.54	404740006	\$750.54
404620032	\$750.54	404680006	\$750.54	404740007	\$750.54
404620033	\$750.54	404680007	\$750.54	404740008	\$750.54
404620034	\$750.54	404680008	\$750.54	404740009	\$750.54
404620035	\$750.54	404680009	\$750.54	404740010	\$750.54
404620036	\$750.54	404680010	\$750.54	404740011	\$750.54
404620037	\$750.54	404680011	\$750.54	404740012	\$750.54
404620038	\$750.54	404680012	\$750.54	404740013	\$750.54
404620039	\$750.54	404680013	\$750.54	404740014	\$750.54
404620040	\$750.54	404680014	\$750.54	404740015	\$750.54
404620041	\$750.54	404680015	\$750.54	404740016	\$750.54
404620042	\$750.54	404680016	\$750.54	404740017	\$750.54
404620043	\$750.54	404680017	\$750.54	404740018	\$750.54
404620044	\$750.54	404680018	\$750.54	404740019	\$750.54
404620045	\$750.54	404680019	\$750.54	404740020	\$750.54
404620046	\$750.54	404680020	\$750.54	404740021	\$750.54
404620047	\$750.54	404680021	\$750.54	404740022	\$750.54
404620048	\$750.54	404680022	\$750.54	404740023	\$750.54
404620049	\$750.54	404680023	\$750.54	404740024	\$750.54
404620050	\$750.54	404680024	\$750.54	404740025	\$750.54
404620051	\$750.54	404680025	\$750.54	404740026	\$750.54
404620052	\$750.54	404680026	\$750.54	404740027	\$750.54
404620053	\$750.54	404680027	\$750.54	404740028	\$750.54
404620054	\$750.54	404680028	\$750.54	404740029	\$750.54
404620055	\$750.54	404680029	\$750.54	404740030	\$750.54
404620056	\$750.54	404680030	\$750.54	404740031	\$750.54
404620057	\$750.54	404680031	\$750.54	404740032	\$750.54
404620058	\$750.54	404680032	\$750.54	404740033	\$750.54
404620059	\$750.54	404680033	\$750.54	404740034	\$750.54
404640001	\$750.54	404680034	\$750.54	404740035	\$750.54
404640002	\$750.54	404680035	\$750.54	404740036	\$750.54
404640003	\$750.54	404680036	\$750.54	404740037	\$750.54
404640004	\$750.54	404680037	\$750.54	404740038	\$750.54
404640005	\$750.54	404680038	\$750.54	404740039	\$750.54
404640006	\$750.54	404680039	\$750.54	404740040	\$750.54
404640007	\$750.54	404680040	\$750.54	404740041	\$750.54
404640008	\$750.54	404680041	\$750.54	404740042	\$750.54
404640009	\$750.54	404680042	\$750.54	404740043	\$750.54
404640010	\$750.54	404680043	\$750.54		
404640011	\$750.54	404680044	\$750.54		
404640012	\$750.54	404680045	\$750.54		
404640013	\$750.54	404680046	\$750.54		
404640014	\$750.54	404680047	\$750.54		
404640015	\$750.54	404680048	\$750.54		
404640016	\$750.54	404680049	\$750.54		
404640017	\$750.54	404680050	\$750.54		
404640018	\$750.54	404680051	\$750.54		
404640019	\$750.54	404680052	\$750.54		
404640020	\$750.54	404680053	\$750.54		
404640021	\$750.54	404740001	\$750.54		
404680001	\$750.54	404740002	\$750.54		
404680002	\$750.54	404740003	\$750.54		
404680003	\$750.54	404740004	\$750.54		
404680004	\$750.54	404740005	\$750.54		
					\$633,217.60



City of Hercules

Hercules Village Landscaping and Lighting

Assessment District No. 2002-2

Fiscal Year 2026-27

Engineer's Report

April 28, 2026

Prepared by

**FRANCISCO
AND ASSOCIATES**

Where Innovative Strategies
Fund Tomorrow's Communities

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CITY OF HERCULES

**HERCULES VILLAGE
LANDSCAPING AND LIGHTING
ASSESSMENT DISTRICT No. 2002-2**

FISCAL YEAR 2026-27

CITY COUNCIL MEMBERS AND STAFF

Chris Kelley
Mayor

Alexander Walker-Griffin
Vice Mayor

Tiffany Grimsley
Council Member

Dion Bailey
Council Member

Dilli Bhattarai
Council Member

Patrick Tang
City Manager

Christie Crowl
City Attorney

Eibleis Melendez
City Clerk

Edwin Gato
Finance Director


Glenn Dombeck
Public Works Director

Francisco & Associates
Assessment Engineer

**ENGINEER'S REPORT
CITY OF HERCULES
HERCULES VILLAGE
LANDSCAPING AND LIGHTING
ASSESSMENT DISTRICT No. 2002-2
FISCAL YEAR 2026-27**

The undersigned respectfully submits the enclosed Engineer's Report as directed by the City Council.

Dated: April 10, 2026

By 

Eduardo R. Espinoza, P.E.
RCE No. 83709

I HEREBY CERTIFY that the enclosed Engineer's Report, together with the Assessment Roll and Assessment Diagram thereto attached was filed with me on the _____ day of _____ 2026.

Eibleis Melendez, City Clerk
City of Hercules
Contra Costa County, California

By _____

I HEREBY CERTIFY that the enclosed Engineer's Report, together with the Assessment Roll and Assessment Diagram, thereto attached, was approved and confirmed by the City Council of the City of Hercules, Contra Costa County, California, on the _____ day of _____ 2026.

Eibleis Melendez, City Clerk
City of Hercules
Contra Costa County, California

By _____

SECTION I

INTRODUCTION

Background Information

The land which lies within the boundaries of the Vesting Tentative Map for Subdivision 8407, (known hereafter as "Hercules Village") was formerly assessed as vacant commercial land, designated as Zone 5C within City of Hercules Landscaping and Lighting Assessment District No. 83-2 (LLAD 83-2). Hercules Village was required to install landscaping, streetlighting, park and recreational improvements as a condition of approval of the development. The Hercules Village improvements are distinct from other improvements within the existing LLAD 83-2 and require a higher level of maintenance. In April of 2002 an assessment ballot was mailed to the property owners within the boundaries of Hercules Village on the matter of detaching the subject property from the existing LLAD 83-2, forming the Hercules Village Landscaping and Lighting Assessment District No. 2002-2 (the "District"), approving a maximum amount of individual maintenance assessments for future years and authorizing an index by which the stated maximum amount of individual maintenance assessments could be increased in future years without the need for an assessment ballot procedure otherwise required by Section 4 of Article XIID for an "increased assessment."

The City Council adopted Resolution 02-049 on May 14, 2002. This resolution detached Hercules Village from LLAD 83-2, formed the District, levied the first annual assessment and authorized the City Council to annually adjust assessment rates according to the index as set forth in the Engineer's Report. The index defined in the Engineer's Report is the change in the San Francisco Bay Area's Annual Consumer Price Index – All Urban Consumers (CPI) for the previous calendar year.

Current Annual Administration

As required by the 1972 Act, this Report describes the improvements to be constructed, operated, maintained and serviced by the District for FY 2026-27, provides an estimated budget for the District and lists the proposed assessments to be levied upon each assessable lot or parcel within the District.

The Hercules City Council may amend the method of assessment from time to time in order to apportion the costs in relation to the special benefits being received. However, any increase in the assessments from the prior year, other than the annual increase from the CPI adjustment, will be subject to the applicable requirements of Proposition 218.

The Hercules City Council will hold a Public Hearing on June 23, 2026, to provide an opportunity for any interested person to be heard. At the conclusion of the public hearing the City Council may adopt a resolution confirming the levy of assessments as originally proposed. Following the adoption of this resolution, the Final Assessor's Roll

will be prepared and filed with the Contra Costa County Auditor's Office, to be included on the FY 2026-27 tax roll.

Payment of the assessment for each parcel will be made in the same manner and at the same time as payments are made for property taxes. All funds collected through the assessment must be placed in a special fund and can only be used for the purposes stated within this Report.

SECTION II

ENGINEER'S REPORT

**PREPARED PURSUANT TO THE PROVISIONS OF THE
LANDSCAPING AND LIGHTING ACT OF 1972
SECTION 22500 THROUGH 22679
OF THE CALIFORNIA STREETS AND HIGHWAYS CODE**

CITY OF HERCULES

**HERCULES VILLAGE
LANDSCAPING AND LIGHTING
ASSESSMENT DISTRICT No. 2002-2**

FISCAL YEAR 2026-27

Pursuant to the Landscaping and Lighting Act of 1972 (Part 2 Division 15 of the Streets and Highways Code of the State of California, commencing with Section 22500), and in accordance with the Resolution of Intention, being Resolution No. _____ adopted by the City Council of the City of Hercules on April 28, 2026, I, Eduardo R. Espinoza, the duly appointed Engineer of Work, Assessment Engineer for the City of Hercules Village Landscaping and Lighting Assessment District No. 2002-2 (the "District") submit the following Report, consisting of Section I (Introduction), and this, Section II, which consists of five (5) parts as follows:

PART A: PLANS AND SPECIFICATIONS

This part describes the improvements maintained by the District. Plans and specifications for the improvements are on file in the Office of the Director of Public Works of the City of Hercules, and are incorporated herein by reference.

PART B: ESTIMATE OF COST

This part contains an estimate of the cost of the proposed improvements to be maintained for FY 2026-27, including incidental costs and expenses in connection therewith. The estimate is attached hereto, and is on file in the Office of the Director of Public Works of the City of Hercules.

PART C: ASSESSMENT DISTRICT DIAGRAM

This part incorporates a Diagram of the District showing the exterior boundaries of the District, the boundaries of any zones within the District and the lines and dimensions of each lot or parcel of land within the District. This Diagram has been prepared by the Engineer of Work and is on file in the Office of the Director of Public Works of the City of Hercules.

The lines and dimension of each lot or parcel within the District are those lines and dimensions shown on the maps of the Contra Costa County Assessor for the year when this Report was prepared. The Assessor's maps and records are incorporated by reference herein and made a part of this Report.

PART D: METHOD OF APPORTIONMENT OF ASSESSMENTS

This part describes the method of apportionment of assessments, based upon each parcel's land use classification within the District in proportion to the estimated special benefits to be received.

PART E: PROPERTY OWNER LIST & ASSESSMENT ROLL

This part contains a list of the Contra Costa County Assessor's Parcel numbers, and the amount to be assessed upon the benefited lands within the District. The Assessment Roll is filed in the Office of the City Clerk of the City of Hercules and is incorporated in this Report. The list is keyed to the records of the Contra Costa County Assessor, which are incorporated herein by reference.

PART A

PLANS AND SPECIFICATIONS

The facilities that have been constructed within the District boundaries, and those which may be subsequently constructed, will be operated, maintained and serviced as generally described below:

The park landscaping and streetlighting improvements to be maintained by the District are shown on the Landscape Plans for Hercules Village prepared by Ripley Design Group, dated October 2001, and the final landscape plans submitted, which plans are available for review in the Office of the Director of Public Works and are incorporated into this report by reference. Areas to be maintained are located within rights of way, which are dedicated to the public on the subdivision final maps. An “Improvements Diagram” is included in Appendix “A” of this report. This diagram shows the improvements and maintenance services to be funded by the District. The areas indicated on the improvements diagram to be maintained by the Homeowners Association or “HOA” have not been dedicated to the public and are not funded by District assessments.

The “Neighborhood” improvements to be maintained are defined as landscaping and lighting improvements along public streets and parkways within the development. Improvements to be maintained include trees, shrubs, vines, ground cover, turf, and streetlights. The services to be provided include but are not limited to litter and debris removal, graffiti abatement, irrigation system adjustment, maintenance and repairs; landscape structure repairs and painting; pruning, staking, fertilizing, plant replacement and restoration; weed control; erosion control; trimming of vegetation and removal of debris in the area.

The “City-wide” improvements to be maintained and paid for by Hercules Village property owners are generally defined as arterial/major roadway landscape and lighting maintenance. Improvements to be maintained include trees, shrubs, vines, ground cover, turf, and streetlights. The services to be provided include but are not limited to litter and debris removal, graffiti abatement, irrigation system adjustment, maintenance and repairs; landscape structure repairs and painting; pruning, staking, fertilizing, plant replacement and restoration; weed control; erosion control; trimming of vegetation and removal of debris in the area.

Improvements means one or any combination of the following: the installation or planting of landscaping, the installation or construction of statuary, fountains, and other ornamental structures and facilities; the installation or construction of public lighting facilities; the installation or construction of any facilities which are appurtenant to any of the foregoing or which are necessary or convenient for the maintenance or servicing thereof, including, but not limited to, grading, clearing, removal of debris, the installation

or construction of curbs, gutters, walls, sidewalks, or paving, or water, irrigation, drainage, or electrical facilities; the maintenance or servicing, or both, of any of the foregoing; the acquisition of any existing improvement otherwise authorized pursuant to this section.

Maintenance means the furnishing of services and materials for the ordinary and usual operations, maintenance and servicing of the landscaping, streetlighting, public park, sidewalks and recreational facilities and appurtenant facilities, including repair, removal or replacement of all or part of any of the landscaping, streetlighting, public park and recreational facilities or appurtenant facilities; providing for the life, growth, health and beauty of the landscaping, including cultivation, irrigation, trimming, spraying, fertilizing and treating for disease or injury; the removal of trimmings, rubbish, debris and other solid waste; and the cleaning, sandblasting, and painting of walls and other improvements to remove or cover graffiti.

Servicing means the furnishing of water for the irrigation of the landscaping and the maintenance of any streetlighting facilities or appurtenant facilities and the furnishing of electric current or energy, gas or other illuminating agent for the streetlighting, public park and recreational facilities or appurtenant facilities.

Incidental expenses associated with the improvements including, but not limited to: the cost of preparation of the report, including plans, specifications, estimates, diagram, and assessment; the costs of printing, advertising, and the publishing, posting and mailing of notices; compensation payable to the County for collection of assessments; compensation of any engineer or attorney employed to render services; any other expenses incidental to the construction, installation, or maintenance and servicing of the improvements; any expenses incidental to the issuance of bonds or notes pursuant to Section 22662.5 of the Landscape and Lighting Act of 1972; costs associated with any elections held for the approval of a new or increased assessment.

PART B

ESTIMATE OF COST

The 1972 Act provides that the total cost of installation, construction, operation, maintenance and servicing of landscaping, streetlighting and park and recreational facilities can be recovered by the District. Maintenance can include the repair and replacement of existing facilities, including graffiti removal. Servicing can include electrical and associated costs from a public utility. Incidental expenses, including administration of the District, engineering fees, legal fees, printing, posting and mailing of notices and all other costs associated with the annual collection process can also be included.

The 1972 Act requires that a special fund be set up for the revenues and expenditures of the District. Funds raised by the assessments shall be used only for the purpose as stated herein. A contribution by the City of Hercules may be made to reduce assessments, as the City Council deems appropriate. Any balance remaining on July 1 must be carried over to the next fiscal year unless the funds are being accumulated for future capital improvements and operating reserves.

The operation, maintenance and servicing costs for FY 2026-27 are summarized in Table 1 on the following page. These cost estimates were provided by the City of Hercules.

TABLE 1

LANDSCAPE AND LIGHTING DISTRICT NO. 2002-2 (PROMENADE) PROPOSED INCOME AND EXPENSE FISCAL YEAR 2026-27	
REVENUES	
Assessments	\$182,466
Public Agency Assessments	\$5,584
General Benefit Contribution	<u>\$5,281</u>
TOTAL REVENUES:	\$193,331
ESTIMATED ANNUAL EXPENDITURES	
Personnel	\$46,834
Transfer for Arterials/Major Roads L&L Maintenance	\$8,741
Landscaping, Open Space, and Associated Repairs	\$67,300
Tree Trimming	\$24,000
Electricity and Streetlight Repairs	\$16,170
Landscape and Facilities Water	\$78,807
Assessment Engineering and Proposition 218	\$17,240
Incidental / Direct Admin Cost	\$13,278
County Fees	<u>\$421</u>
TOTAL ANNUAL EXPENDITURES:	\$272,791
CAPITAL IMPROVEMENT PROJECTS (CIP)	
Tree Replacement	\$0
Other Capital Improvement Projects	<u>\$0</u>
TOTAL CIP EXPENDITURES:	\$0
TOTAL EXPENDITURES	
TOTAL ANNUAL AND CIP EXPENDITURES:	\$272,791
FUND BALANCE INFORMATION	
Beginning Balance - Projected July 1, 2026	\$5,540
FY 2026-27 Reserve Collection Increase/(Decrease)	<u>(\$79,461)</u>
Ending Balance - Projected June 30, 2027	(\$73,921)
Recommended Operating Reserves	\$136,396
Available Operating Reserves	<u>(\$73,921)</u>
Available Capital Reserves	\$0
DISTRICT STATISTICS	
Total Parcels	224
Total Parcels Levied	224
Total Equivalent Residential Units (ERU)	230.030
Maximum Levy per Benefit Unit	\$817.51
Applied Levy per Benefit Unit	\$817.51

*All parcels in the City pay their share of special benefit conferred to property on a per ERU basis for costs related to the City's Arterials/Major Roads landscaping and streetlighting improvements. The FY 2026-27 estimated budget for the City's Arterial/Major Roads landscaping and streetlighting improvements is approximately \$396,000 and the transfer amounts for Arterials/Major Roads landscaping and lighting are based on an allocation to each parcel of \$38.00/ERU.

PART C

ASSESSMENT DISTRICT DIAGRAM

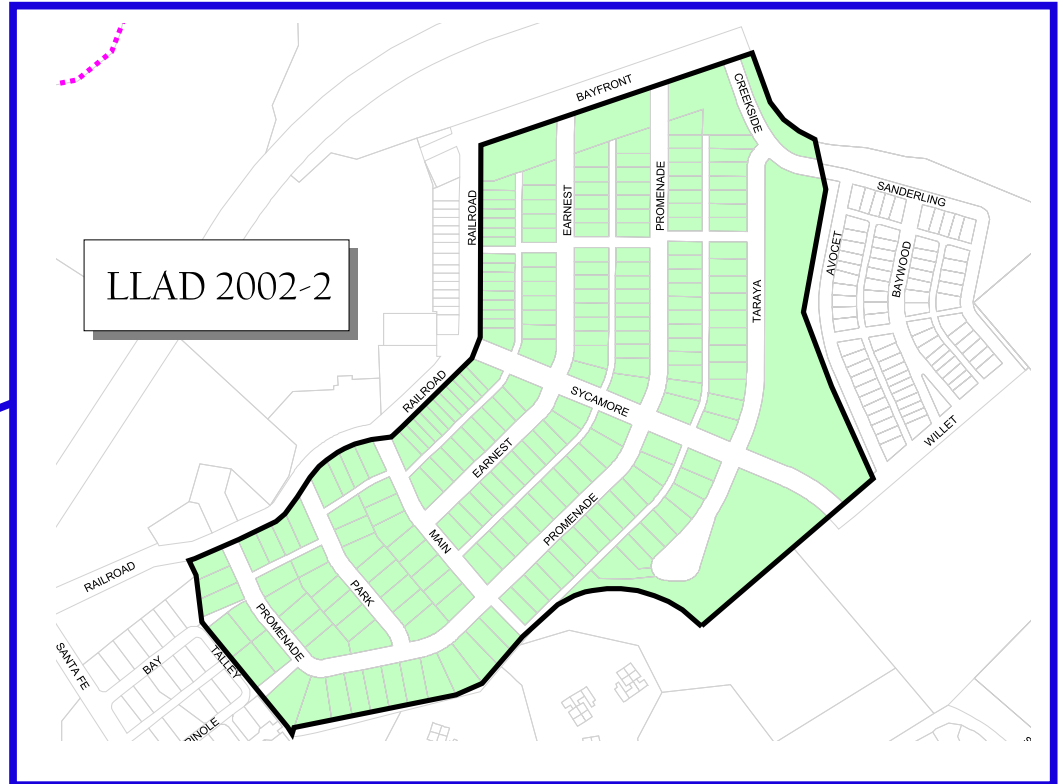
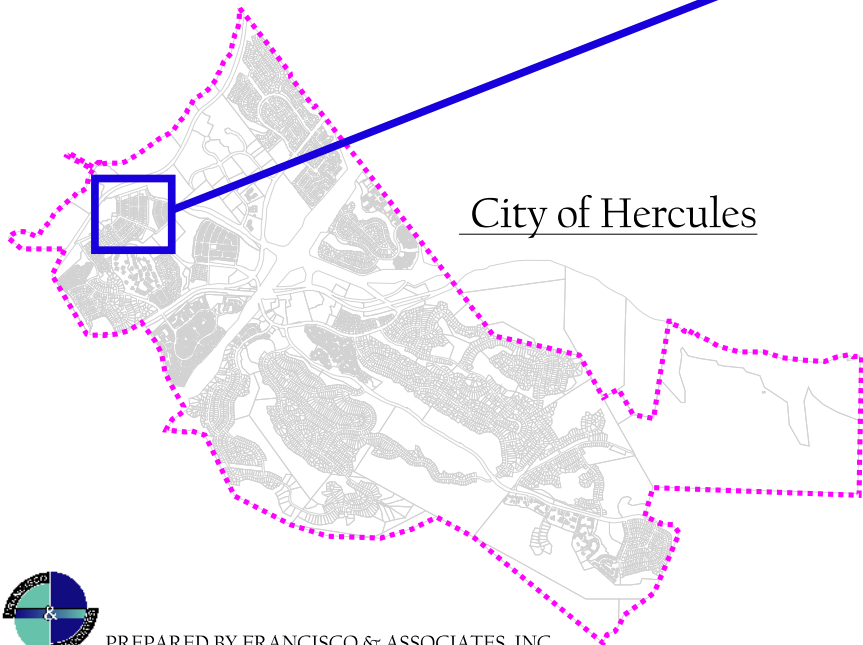
The boundaries of the District are contiguous with the boundaries of Subdivision 8407. The lines and dimensions of each parcel within the District are those lines and dimensions shown on the maps of the Contra Costa County Assessor for the year in which this Report was prepared and are incorporated by reference herein and made part of this Report.

A reduced copy of the Assessment Diagram is shown on the following page.

CITY OF HERCULES LANDSCAPING & LIGHTING DISTRICT ASSESSMENT DIAGRAM LLAD 2002-2

LEGEND

- Parcels located within the LLAD 2002-2
- LLAD 2002-2 Boundary
- Basemap
- City Limit



PART D

METHOD OF APPORTIONMENT OF ASSESSMENTS

INTRODUCTION

Part 2 of Division 15 of the Streets and Highways Code, the Landscaping and Lighting Act of 1972, permits the establishment of assessment districts by Agencies for the purpose of providing certain public improvements, which include the operation, maintenance and servicing of landscaping, streetlighting and park and recreational facilities.

Section 22573 of the Landscaping and Lighting Act of 1972 requires that maintenance assessments must be levied according to special benefit, rather than according to assessed value. This Section states:

“The net amount to be assessed upon lands within an assessment district may be apportioned by any formula or method which fairly distributes the net amount among all assessable lots or parcels in proportion to the estimated benefit to be received by each such lot or parcel from the improvements.

The determination of whether a lot or parcel will benefit from the improvements shall be made pursuant to the Improvement Act of 1911 (Division 7 (commencing with Section 5000)) [of the Streets and Highways Code, State of California].”

Because assessments are levied on the basis of special benefit, they are not considered a tax, and therefore, are not governed by Article XIII A of the California Constitution.

The Act permits the designation of zones of benefit within any individual assessment district if “by reason of variations in the nature, location, and extent of the improvements, the various areas will receive different degrees of benefit from the improvements” (Sec. 22574).

Article XIID provided that publicly owned properties must be assessed unless there is clear and convincing evidence that those properties receive no special benefit from the assessment. Exempted from the assessment would be the areas of public streets, public avenues, public lanes, public roads, public drives, public courts, public alleys, public easements and rights-of-ways, public greenbelts and public parkways, and that portion of public property that is not developed and used for business purposes similar to private residential, commercial, industrial and institutional activities.

GENERAL BENEFIT

Under Article XIID of the State Constitution (Proposition 218) general benefit is not assessable to the property owners within the assessment district. The different various types of general benefit associated with this district are described below:

Neighborhood Improvements: It is anticipated that there will be minimal flow through traffic within the in-tract neighborhood streets associated with LLAD No. 2002-2. However, there is a possibility for pedestrians and vehicles to access a destination outside of the development through the in-tract streets and therefore the in-tract streetlighting and landscape improvements provide a minimal general benefit to the public-at-large or to the parcels outside of LLAD 2002-2. Based on the industry standard for comparable neighborhoods, 2% of the annual cost to operate and maintain the in-tract streetlighting and landscape improvements is considered to be a general benefit.

Arterial/Major Roads Landscape and Lighting Maintenance: The arterial/major roadways allow residents to easily access all areas of the City and provide a clear benefit to all properties in the City. Therefore, landscape and lighting maintenance costs associated with the arterial/major roads are spread proportionately to all parcels in the City. The roads that fall into this category are John Muir Parkway, San Pablo Avenue, Refugio Valley Road, Sycamore Avenue, and Willow Avenue. Although these roads are mostly utilized by people coming to and from Hercules, there is some general benefit that can be attributed to flow through traffic generated from properties outside of City limits. Based on an initial circulation analysis, it is estimated that an average of 6% of traffic on these roads can be attributed to flow through traffic. The City will conduct a study to better estimate the percentage of flow through traffic.

SPECIAL BENEFIT

Most of the improvements to be serviced and maintained by the assessment district have been constructed as a condition of approval of Hercules Village and are of special benefit to the various parcels of land within this development. These special benefits are summarized below.

Streetlighting: Streetlighting is critical for public safety. Well-maintained streetlighting provides security to the adjacent properties by deterring crime and allowing Hercules police the ability to identify and control suspicious and criminal activity. It allows for safe pedestrian and vehicular traffic flow and circulation by improving the ability of pedestrians and motorists to see and to enter and exit property, which helps reduce night time accidents resulting in lower police, fire and paramedic costs to the City and its residents. Streetlighting also increases the promotion of business during nighttime hours in the case of commercial property.

Landscaped Streetscapes and Roadway Medians: The District keeps the City's landscaped streetscapes and roadway medians well-groomed and irrigated which enhances property values throughout the City. These services include, landscape maintenance, plant replacement, irrigation, tree pruning, and litter control. Some of the special benefits properties receive from well-maintained landscaping include:

- The aesthetic value of green space;
- Improved aesthetic appeal of nearby parcels;
- Enhanced adaptation of the urban environment within the natural environment;
- Improved erosion control;
- Improved dust and debris control;
- Reduced air pollution;
- Enhanced sense of pride within the development and community.

Open Space Cleanup and Graffiti Abatement

Miscellaneous improvements such as the removal of litter, debris, and graffiti are of special benefit to each property within the District.

The special benefits received by these may best be evaluated in terms of the property devaluation that would occur if the District maintenance activities were suspended or terminated. The resultant reduction in the quality of life could be significant. In contrast to the current conditions, one could find streets without lights, parks parched from lack of water, hillsides littered with debris, unkempt community facilities with graffiti and traffic medians overtaken by weeds. The resulting loss to property in terms of the desirability of the City of Hercules as a place to live and work would be obvious. Clearly the continuation of the City's maintenance effort is of special benefit to each property owner within the District.

ASSESSMENT METHODOLOGY

The total operation, maintenance and servicing costs for the landscaping, streetlighting and public park and recreational facilities are apportioned in accordance with the methodology stated herein. The method for spreading the costs to each parcel is based on an Equivalent Residential Unit (ERU) factor.

1. Detached Single-Family Residences

Approximately 97% of the residential parcels in the District are detached single-family residential (SFR) parcels. Although the individual parcel size, building square footage and population for each SFR parcel may vary from parcel to parcel the benefit received is approximately the same from the improvements. Even though a SFR may have more building square footage than another it does not necessarily mean that the larger home receives a greater benefit. Therefore one (1) SFR parcel shall be equal to one (1) ERU. Because the majority of parcels in the District are SFR it is also reasonable to measure the relative benefits received by other residential land use in terms of that received by a detached SFR parcel.

2. Multi-Family Residential / Deed-Restricted Affordable Housing Units

The special benefit received by Multi-family Residential (MFR) units may be determined by comparing them to SFRs. In this District, the MFR parcels will contain deed-restricted affordable housing units. Benefits per dwelling unit are observed to be greater for SFR units than for MFR units. MFR units receive decreased benefits per dwelling unit from the improvements in terms of property benefit because the number of units supporting the fixed improvements is larger than for SFR detached units. On the other hand MFR units receive increased benefits from parks and recreation facilities. The Urban Land Institute has established a series of land use intensity ratings, which indicate the smaller units require more public open space and recreational areas per unit than do SFR parcels.

The deed-restricted affordable housing site will consist of 40 units on approximately 0.74 acres; this amounts to approximately 805 square feet of land per unit. An average SFR lot in Hercules Village has approximately 6,000 sq. ft. One can assume the average building area of a SFR unit will be 2,300 square feet and MFR unit to be 800 square feet. Based upon density studies for neighboring communities, it is reasonable to assume that SFR and MFR will have 3 and 2 persons per unit, respectively. It is reasonable to assume that a vacant lot will require 25% the maintenance effort for an improved (occupied) lot. The remaining 75% of the benefit may be said to be related to parcel use. Equivalent Residential Units (ERU) for MFR units are calculated as follows:

$$\begin{aligned} \text{Relative Benefits} &= \frac{0.25 (\text{Lot Area} / \text{Person})}{(\text{SFR Lot Area} / \text{Person})} + \frac{0.75 (\text{Bldg. Area} / \text{Person})}{(\text{SFR Bldg. Area} / \text{Person})} \\ \text{Assume MFR} &= \begin{array}{l} 805 \text{ SF}_{\text{Lot}} / \text{Unit} \\ 800 \text{ SF}_{\text{Bldg.}} / \text{Unit} \\ 2.0 \text{ Persons per Unit} \end{array} \\ \text{Assume SFR} &= \begin{array}{l} 6,000 \text{ SF}_{\text{Lot}} / \text{Unit} \\ 2,300 \text{ SF}_{\text{Bldg.}} / \text{Unit} \\ 3.0 \text{ Persons per Unit} \end{array} \\ \text{Benefit} &= \frac{0.25 (805 / 2)}{(6,000 / 3)} + \frac{0.75 (800 / 2)}{(2,300 / 3)} \\ \text{MFR Benefit} &= \quad 0.05 \quad + \quad 0.39 = \quad 0.44 \text{ ERU} \end{aligned}$$

The deed-restricted affordable housing units, by virtue of the non-profit use to which they have been indefinitely committed, are deprived from receiving comparable economic benefit from district improvements. These units have been assessed at 50% of the assessment for MFR units, reflecting this reduced special benefit, or = 0.44 x 50% = 0.22 ERU per unit.

3. Residential / Commercial Flex Site

Two sites on Bayfront Boulevard (Parcel “E” and Parcel “F”) are identified as Residential/Commercial Flex sites and have been assessed for 12 SFR units which is comparable to commercial frontage rates and, additionally provides for potential future residential development.

4. Vacant (Unimproved) Land

This underlying benefit of parks and recreation facilities, public landscaping weed abatement and streetlighting accrues to the land and relates to the permanent nature of certain improvements. The maintenance effort is of benefit to all land within the District. The minimum level of maintenance required to preserve street landscaping, lighting, park and recreation facilities in the District is estimated to be 25% of the required for build-out maintenance cost. Accordingly, the estimated benefit received by an unimproved parcel of land with in an approved development potential is 25% of that received by an improved parcel, equal in size. This assumes that unimproved land will have no use of the facilities.

Therefore, vacant (unimproved) land is assessed at 25% of the developed ERU rate for the property.

5. Public Properties

City parks benefit from the neighborhood services provided by the neighborhood in which they are located. The benefit received is closely related to the improved frontage and not the area of the lot or the building. If one assumes that the depth of a standard lot in the City is 100 feet, the number of ERU’s corresponding to this frontage benefit would be equal to the street frontage of the park or recreation facility times 100 feet divided by 8,485, the average size of a SFR in Hercules. This same frontage benefit analysis is used for other public properties in the City of Hercules. Therefore, improved public properties are assigned ERUs using the following formula:

$$\text{Lot Frontage} \times 100 / 8,485 = \text{ERUs}$$

Open space in residential neighborhoods may be seen to benefit from the safety provided to the land by streetlighting but not from other user related services. The ERU for public open space are therefore estimated to be equal to the parcel frontage times 100 feet of lot depth times 25% divided by 8,485. Therefore, open space parcels are assigned ERUS using the following formula:

$$\text{Lot Frontage} \times 100 / 8,485 \times 25\% = \text{ERUs}$$

However, Lot Frontage x 100 cannot exceed the actual area of the parcel.

6. Exempt Parcels

Certain properties do not benefit from landscaping, lighting, park and recreational improvements and have not been assessed. City parks, recreational facilities and open space do not benefit from the features, which are the subject of the assessment. These properties on the other hand may benefit from the neighborhood landscaping and lighting services provided in the neighborhoods in which they are located. Public streets and right of ways do not benefit from landscaping and lighting improvements or from park and recreation facilities. Railroad right of ways and pipeline easements or fee strips generally does not benefit. The assessments for the special benefits received by common areas are included in the assessment for the residential units with which they are associated. Common areas themselves are not assessed.

CALCULATION OF ASSESSMENTS

The costs shown in Table 1 Part B, Estimate of Cost, have been distributed among the various parcels of land within the assessment district in accordance with the rationale described above to determine the applied assessment rate. The applied assessment rate is then multiplied by each parcel’s assigned ERUs to derive the annual assessment for that parcel.

Assessments for all parcels are listed in Appendix “C”. The total ERUs and the applied assessment rates are shown in Table 1, Part B, Estimate of Cost. The following table shows the FY 2026-27 assessments for various land use classifications:

Classification	FY 2026-27 Maximum Assessment		FY 2026-27 Applied Assessment	
Single-Family Residence	\$817.51	per lot	\$817.51	per lot
Vacant Single-Family	\$204.38	per lot	\$204.38	per lot
Multi-Family Residential	\$490.51	per unit	\$490.51	per unit
Deed-Restricted Affordable Housing Unit	\$245.25	per unit	\$245.25	per unit

CPI INCREASE

The City can levy assessments every year up to the maximum assessment, which is increased by the annual change in the Consumer Price Index (CPI), San Francisco Bay Region All Urban Consumers. The applicable increase in the maximum assessment for FY 2026-27 is 2.48%.

MAXIMUM ASSESSMENT

For any given fiscal year, the amount of the assessment will not exceed the maximum amounts established in this Report, as adjusted by the CPI increase described above unless a special proceeding is conducted and affirmed according to law.

DURATION OF ASSESSMENTS

Assessments will be levied in perpetuity unless otherwise determined by City Council.

PART E

PROPERTY OWNER LIST & ASSESSMENT ROLL

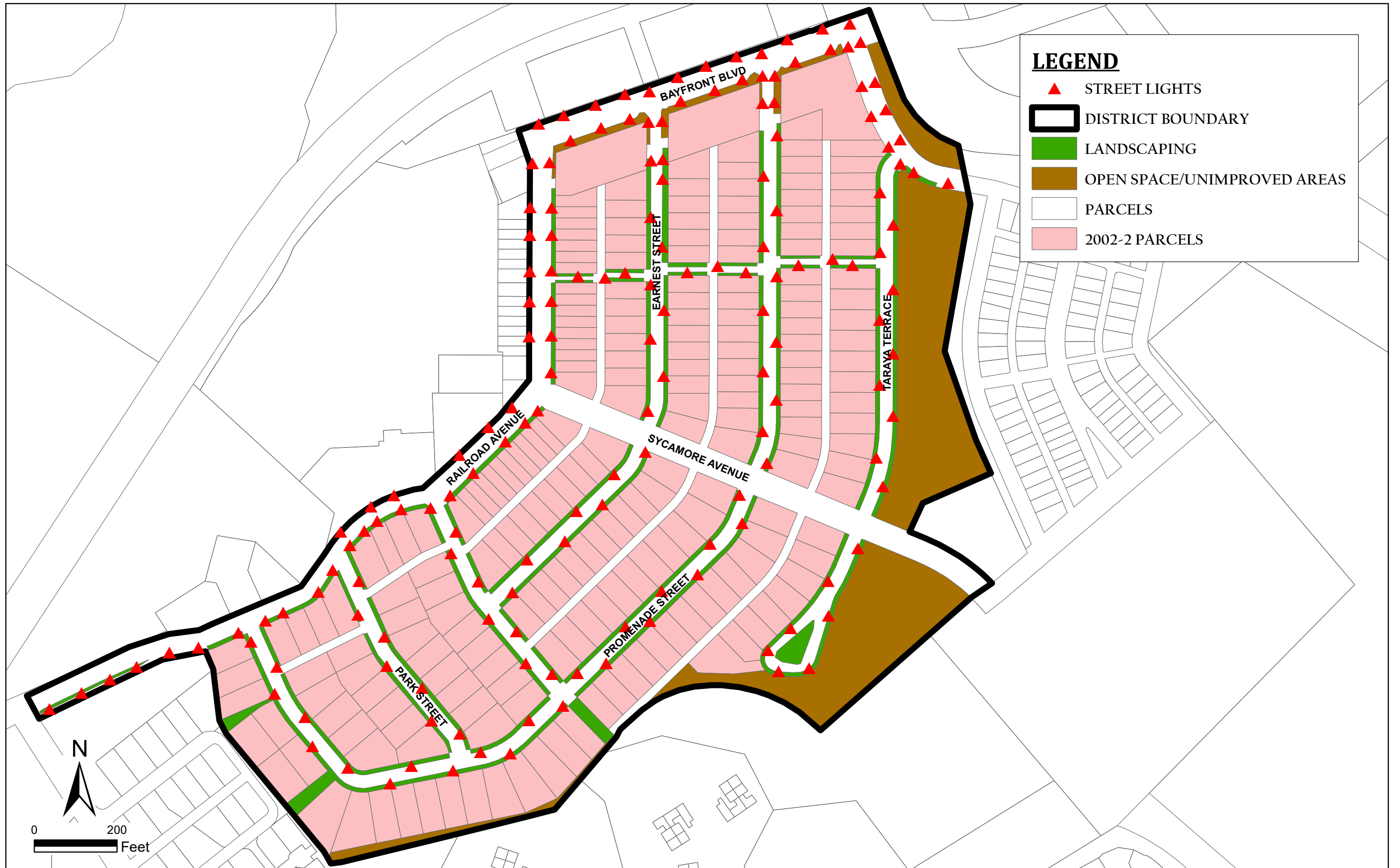
A list of names and addresses of the owners of all parcels, and the description of each parcel within the District is shown on the last equalized Secured Property Tax Roll of the Contra Costa County Assessor, which by reference is hereby made a part of this Report.

This list is keyed to the Assessor's Parcel Numbers as shown on the Assessment Roll, which includes the proposed amount of assessments for FY 2026-27 apportioned to each lot or parcel. The Assessment Roll is on file in the Office of the City Clerk of the City of Hercules and is shown in this Report as Appendix "C".

The total proposed assessment for FY 2026-27 is \$188,049.62.

APPENDIX "A"
IMPROVEMENTS DIAGRAM

LLAD NO. 2002-2 NEIGHBORHOOD MAINTENANCE IMPROVEMENT DIAGRAM



APPENDIX "B"
PUBLIC PROPERTY ASSESSMENTS

**CITY OF HERCULES
HERCULES VILLAGE LANDSCAPING
AND LIGHTING DISTRICT NO. 2002-2**

**PUBLIC PROPERTY ASSESSMENTS
FY 2026-27**

APN	Owner/Use	Location	Units	Acres	ERU	Neighborhood Amount
404020067	City - Open Space	SYCAMORE	0	2.400	2.239	\$1,830.40
404020068	City - Open Space	SYCAMORE	0	3.900	4.078	\$3,333.80
404490099	City - Open Space	SANDERLING	0	0.400	0.513	\$419.38
Total:			0	6.700	6.830	\$5,583.58

APPENDIX "C"
ASSESSMENT ROLL

**CITY OF HERCULES
HERCULES VILLAGE
LANDSCAPING AND LIGHTING DISTRICT NO. 2002-2**

ASSESSMENT ROLL
FISCAL YEAR 2026-27

Assessor's Parcel Number	Neighborhood Amount	Assessor's Parcel Number	Neighborhood Amount	Assessor's Parcel Number	Neighborhood Amount
404020067	\$1,830.40	404480053	\$817.50	404480107	\$817.50
404020068	\$3,333.80	404480054	\$817.50	404480108	\$817.50
404480001	\$817.50	404480055	\$817.50	404480109	\$817.50
404480002	\$817.50	404480056	\$817.50	404480110	\$817.50
404480003	\$817.50	404480057	\$817.50	404480111	\$817.50
404480004	\$817.50	404480058	\$817.50	404480112	\$817.50
404480005	\$817.50	404480059	\$817.50	404480113	\$817.50
404480006	\$817.50	404480060	\$817.50	404480114	\$817.50
404480007	\$817.50	404480061	\$817.50	404480115	\$817.50
404480008	\$817.50	404480062	\$817.50	404480116	\$817.50
404480009	\$817.50	404480063	\$817.50	404480117	\$817.50
404480010	\$817.50	404480064	\$817.50	404480118	\$817.50
404480011	\$817.50	404480065	\$817.50	404480119	\$817.50
404480012	\$817.50	404480066	\$817.50	404480120	\$817.50
404480013	\$817.50	404480067	\$817.50	404490001	\$817.50
404480014	\$817.50	404480068	\$817.50	404490002	\$817.50
404480015	\$817.50	404480069	\$817.50	404490003	\$817.50
404480016	\$817.50	404480070	\$817.50	404490004	\$817.50
404480017	\$817.50	404480071	\$817.50	404490005	\$817.50
404480018	\$817.50	404480072	\$817.50	404490006	\$817.50
404480019	\$817.50	404480073	\$817.50	404490007	\$817.50
404480020	\$817.50	404480074	\$817.50	404490008	\$817.50
404480021	\$817.50	404480075	\$817.50	404490009	\$817.50
404480022	\$817.50	404480076	\$817.50	404490010	\$817.50
404480023	\$817.50	404480077	\$817.50	404490011	\$817.50
404480024	\$817.50	404480078	\$817.50	404490012	\$817.50
404480025	\$817.50	404480079	\$817.50	404490013	\$817.50
404480026	\$817.50	404480080	\$817.50	404490014	\$817.50
404480027	\$817.50	404480081	\$817.50	404490015	\$817.50
404480028	\$817.50	404480082	\$817.50	404490016	\$817.50
404480029	\$817.50	404480083	\$817.50	404490017	\$817.50
404480030	\$817.50	404480084	\$817.50	404490018	\$817.50
404480031	\$817.50	404480085	\$817.50	404490019	\$817.50
404480032	\$817.50	404480086	\$817.50	404490020	\$817.50
404480033	\$817.50	404480087	\$817.50	404490021	\$817.50
404480034	\$817.50	404480088	\$817.50	404490022	\$817.50
404480035	\$817.50	404480089	\$817.50	404490023	\$817.50
404480036	\$817.50	404480090	\$817.50	404490024	\$817.50
404480037	\$817.50	404480091	\$817.50	404490025	\$817.50
404480038	\$817.50	404480092	\$817.50	404490026	\$817.50
404480039	\$817.50	404480093	\$817.50	404490027	\$817.50
404480040	\$817.50	404480094	\$817.50	404490028	\$817.50
404480041	\$817.50	404480095	\$817.50	404490029	\$817.50
404480042	\$817.50	404480096	\$817.50	404490030	\$817.50
404480043	\$817.50	404480097	\$817.50	404490031	\$817.50
404480044	\$817.50	404480098	\$817.50	404490032	\$817.50
404480045	\$817.50	404480099	\$817.50	404490033	\$817.50
404480046	\$817.50	404480100	\$817.50	404490034	\$817.50
404480047	\$817.50	404480101	\$817.50	404490035	\$817.50
404480048	\$817.50	404480102	\$817.50	404490036	\$817.50
404480049	\$817.50	404480103	\$817.50	404490037	\$817.50
404480050	\$817.50	404480104	\$817.50	404490038	\$817.50
404480051	\$817.50	404480105	\$817.50	404490039	\$817.50
404480052	\$817.50	404480106	\$817.50	404490040	\$817.50

